

REQUIRED
SUPPLEMENTARY INFORMATION

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CITY OF CINCINNATI, OHIO
Budgetary Comparison Schedule
General Fund
For the year ended December 31, 2003
(Amounts in Thousands)

	General Fund			Variance With Final Budget Positive(Negative)
	<u>Budgeted Amounts</u>		<u>Actual</u>	
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	
Revenue				
Taxes	\$ 218,701	\$ 218,701	\$ 219,707	\$ 1,006
Licenses and Permits	5,910	5,910	5,852	(58)
Use of Money and Property	11,020	11,020	13,692	2,672
Intergovernmental Revenue	53,638	53,638	54,314	676
Charges for Current Services	15,246	15,246	13,208	(2,038)
Miscellaneous	3,100	3,100	4,609	1,509
Total Revenue	307,615	307,615	311,382	3,767
Expenditures				
Current				
General Government	40,176	43,638	42,635	1,003
Community Development	10,139	9,747	9,736	11
Parks and Recreation	19,170	19,672	19,581	91
Public Safety	140,032	141,499	140,833	666
Transportation & Engineering	2,955	3,162	3,070	92
Public Services	20,268	21,639	21,328	311
Public Health	22,388	22,388	22,084	304
Employee Benefits	56,865	56,016	54,940	1,076
Capital Outlay	509	506	484	22
Total Expenditures	312,502	318,267	314,691	3,576
Excess of Revenue over (under) Expenditures	(4,887)	(10,652)	(3,309)	7,343
Other Financing Sources (Uses)				
Operating Transfer In		5,963	5,963	
Operating Transfers (Out)		(156)	(156)	
Total Other Financing Sources (Uses)		5,807	5,807	
Excess of Revenue over (under) Expenditures and Other Financing Sources	(4,887)	(4,845)	2,498	7,343
Cancellation of Prior Years Encumbrances			1,495	1,495
Fund Balances, January 1	14,976	14,976	14,976	
Fund Balances, December 31	\$ 10,089	\$ 10,131	\$ 18,969	\$ 8,838

Adjustments necessary to convert the results of operations at end of year on the budget basis to the modified accrual basis (GAAP) are as follows:

Excess of revenues and other financing sources over expenditures and other uses per the Budgetary Comparison Schedule	\$ 2,498
(Increases) decreases from revenues:	
Received in cash during year but already accrued as receivables (GAAP) at December 31, 2002	(30,149)
Accrued as receivables at December 31, 2003 but not recognized in budget	25,716
(Increases) decreases from encumbrances:	
Expenditures of amounts encumbered during prior years	(8,937)
Recognized as expenditures in the budget	12,220
(Increases) decreases from expenditures:	
Accrued as liabilities at December 31, 2002 recognized as expenditures (GAAP) but not in budget	7,677
Accrued as liabilities at December 31, 2003	(9,026)
Inventory purchase recognized as expenditures (budget) but not in GAAP	137
Net change in fund balance per the Statement of Revenues, Expenditures, and Changes in Fund Balance (Page 22)	\$ 136

See notes to required supplementary information.

City Of Cincinnati, Ohio
Note to the Required Supplementary Information
December 31, 2003

Note A- Budgetary Data

An operating budget is legally adopted each fiscal year for the General Fund. The budgetary data reports included within this report are prepared on a cash basis of accounting, with the exception of certain accrued personal service and employee benefit costs. Encumbrances, which do not lapse at year-end, are included as expenditures in the current year budget (Non-GAAP). The budgetary process begins at least six months prior to the calendar year for which the budget is to be adopted, with the City certifying the proposed budget to the County Auditor by July 20. By January 1, City Council may adopt annual or temporary appropriation measures using, in part, the official certificate of estimated resources approved by the County Budget Commission and tax rates certified by the County Auditor. By April 1, City Council must adopt annual appropriation ordinances. Only unencumbered appropriations lapse at year end.

The levels of appropriation control for each budgeted expenditure classification that may not be exceeded are: personal services, non-personal services, capital outlay, and debt service. Any revisions that alter the budgeted expenditure classification of any division within a City department must be approved by City Council. During the year, several supplementary appropriations were necessary.

SUPPLEMENTARY INFORMATION

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MAJOR GOVERNMENTAL FUND

GENERAL FUND

The General Fund is the general operating fund for the City. It is used to account for resources, traditionally associated with governments, which are not required to be accounted for in another fund.

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

GENERAL FUND	Budgeted Amounts		Actual Amount	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue				
Taxes				
Real Property	\$ 23,320	\$ 23,320	\$ 24,073	\$ 753
Personal Property	3,300	3,300	2,879	(421)
Public Utility Property Tax Reimbursement	688	688	688	
City Income Tax	187,993	187,993	187,993	
Admissions	3,400	3,400	4,074	674
Total Taxes	218,701	218,701	219,707	1,006
Payments In Lieu of Taxes			27	27
Licenses and Permits				
Street Use	1,698	1,698	1,473	(225)
Health	290	290	290	
Police and Protective	66	66	68	2
Beer and Liquor	515	515	506	(9)
Business and Merchandising	19	19	17	(2)
Amusements	106	106	95	(11)
Professional and Occupational	126	126	155	29
Buildings, Structures and Equipment	3,090	3,090	3,248	158
Total Licenses and Permits	5,910	5,910	5,852	(58)
Use of Money and Property				
Fines, Forfeits and Penalties	3,000	3,000	3,701	701
Income from Treasury Investments	7,800	7,800	9,787	1,987
Rents	100	100	118	18
General Concessions and Commissions	120	120	86	(34)
Total Use of Money and Property	11,020	11,020	13,692	2,672
Intergovernmental Revenue				
Proportionately Shared State Taxes				
Local Government Revenue Assistance	3,075	3,075	2,875	(200)
Local Government Fund - Sales, Franchise, State Income Tax	27,799	27,799	25,976	(1,823)
Local Government Fund - Financial Institution Tax	630	630	579	(51)
Estate Tax	19,300	19,300	21,973	2,673
State Income Tax - Real Property Tax Reduction	2,671	2,671	2,903	232
State Income Tax - Tangible Property Tax Reduction	150	150		(150)
Payments from Other Governmental Units	13	13	4	(9)
Revenue from Private Sources			4	4
Total Intergovernmental Revenue	53,638	53,638	54,314	676
Charges for Current Services				
General Government	7,562	7,562	7,782	220
Parks and Recreation	3	3		(3)
Buildings and Inspections				
Other Inspection Certificates	210	210	311	101
Elevator Certifications	500	500	563	63
Public Safety				
Police and Communication Charges	20	20	33	13
Motor Vehicle Response	946	946		(946)
Impounded Vehicle Fees	585	585	932	347
Protective Inspection Fees	50	50	48	(2)
Protection Service - Burglary Alarm	140	140	139	(1)
Emergency Transportation Service	3,750	3,750	2,046	(1,704)
Other Public Safety Charges	205	205	145	(60)

(Continued)

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

GENERAL FUND (Continued)	Budgeted Amounts		Actual Amount	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenue				
Public Services				
Recycling Incentive Fee	\$ 325	\$ 325	\$ 373	\$ 48
Other Public Services Charges	50	50	28	(22)
Public Health				
Vital Statistics	782	782	689	(93)
Clinic Fees	106	106	106	
Other Public Health Charges	12	12	13	1
Total Charges for Current Services	15,246	15,246	13,208	(2,038)
Miscellaneous Revenue	3,100	3,100	4,582	1,482
TOTAL REVENUE	307,615	307,615	311,382	3,767
Expenditures				
City Council				
Personal Services	1,357	1,286	1,264	22
Non-Personal Services	68	139	126	13
Total City Council	1,425	1,425	1,390	35
Office of the Mayor				
Personal Services	403	388	358	30
Non-Personal Services	40	55	55	
Total Office of the Mayor	443	443	413	30
Office of the Clerk of Council				
Personal Services	298	298	252	46
Non-Personal Services	524	524	355	169
Capital Outlay	1	1		1
Total Office of the Clerk of Council	823	823	607	216
Regional Computer Center				
Non-Personal Services	3,726	3,726	3,670	56
Total Regional Computer Center	3,726	3,726	3,670	56
Department of the City Manager				
Office of the City Manager				
Personal Services	963	963	950	13
Non-Personal Services	482	482	454	28
Capital Outlay	10	10		10
Total Office of the City Manager	1,455	1,455	1,404	51
Office of the City Manager				
Citizen's Complaint Authority				
Personal Services	511	491	465	26
Non-Personal Services	49	69	48	21
Total Division of Citizen's Complaint Authority	560	560	513	47
Total Department of the City Manager	2,015	2,015	1,917	98

(Continued)

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

GENERAL FUND	Budgeted Amounts		Actual Amount	Variance with Final Budget
	Original	Final		Positive (Negative)
(Continued)				
Expenditures				
Department of Law				
Division of Legal Services				
Personal Services	\$ 3,698	\$ 3,663	\$ 3,592	\$ 71
Non-Personal Services	776	811	804	7
Total Department of Law	4,474	4,474	4,396	78
Department of Human Resources				
Personal Services	1,529	1,606	1,606	
Non-Personal Services	447	370	364	6
Total Department of Human Resources	1,976	1,976	1,970	6
Department of Finance				
Office of the Director				
Personal Services	234	234	210	24
Non-Personal Services	52	52	24	28
Capital Outlay	5	5	4	1
Total Office of the Director	291	291	238	53
Division of Budget & Evaluation				
Personal Services	721	711	697	14
Non-Personal Services	87	97	64	33
Total Division of Budget and Evaluation	808	808	761	47
Division of Accounts and Audits				
Personal Services	989	989	968	21
Non-Personal Services	698	698	635	63
Total Division of Accounts and Audits	1,687	1,687	1,603	84
Division of Treasury				
Personal Services	407	407	397	10
Non-Personal Services	517	512	508	4
Total Division of Treasury	924	919	905	14
Division of Risk Management				
Non-Personal Services	111	111	111	
Total Division of Risk Management	111	111	111	
Division of Income Tax				
Personal Services	2,293	2,293	2,228	65
Non-Personal Services	744	744	676	68
Total Division of Income Tax	3,037	3,037	2,904	133
Division of Purchasing				
Personal Services	752	752	692	60
Non-Personal Services	220	225	211	14
Total Division of Purchasing	972	977	903	74

(Continued)

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

GENERAL FUND (Continued)	Budgeted Amounts		Actual Amount	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures				
Division of Internal Audit				
Personal Services	\$ 349	\$ 349	\$ 349	\$
Non-Personal Services	46	46	40	6
Total Internal Audit Unit	395	395	389	6
Total Department of Finance	8,225	8,225	7,814	411
Department of Community Development				
Office of the Director				
Personal Services	308	300	300	
Non-Personal Services	68	95	92	3
Total Office of the Director	376	395	392	3
Division of Housing Development				
Personal Services	188	105	104	1
Non-Personal Services	807	787	787	
Total Division of Housing Development	995	892	891	1
Division of Human Services				
Personal Services	361	321	321	
Non-Personal Services	5,248	4,746	4,746	
Total Division of Human Services	5,609	5,067	5,067	
Division of Community Development				
Personal Services	355	564	561	3
Non-Personal Services	880	906	905	1
Total Division of Community Development	1,235	1,470	1,466	4
Division of Workforce Development				
Personal Services	77	84	84	
Non-Personal Services	1,310	1,279	1,279	
Total Division of Workforce Development	1,387	1,363	1,363	
Division of Historic Conservation/Land Use Management				
Personal Services	459	508	505	3
Non-Personal Services	78	52	52	
Capital Outlay	3			
Total Division of Historic Conserv/Land Use Management	540	560	557	3
Total Department of Community Development	10,142	9,747	9,736	11
Department of Public Recreation				
West Region Division				
Personal Services	1,456	1,401	1,399	2
Non-Personal Services	142	142	142	
Total West Region Division	1,598	1,543	1,541	2
East Region Division				
Personal Services	1,632	1,647	1,644	3
Non-Personal Services	199	199	199	
Total East Region Division	1,831	1,846	1,843	3

(Continued)

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

GENERAL FUND	Budgeted Amounts		Actual Amount	Variance with
	Original	Final		Final Budget Positive (Negative)
(Continued)				
Expenditures				
Central Region Division				
Personal Services	\$ 2,094	\$ 1,954	\$ 1,950	\$ 4
Non-Personal Services	193	193	193	
Total Central Region Division	2,287	2,147	2,143	4
Maintenance Division				
Personal Services	2,456	2,516	2,512	4
Non-Personal Services	2,248	2,483	2,483	
Total Maintenance Division	4,704	4,999	4,995	4
Division of Seniors and Special Populations				
Personal Services	903	828	827	1
Non-Personal Services	28	33	32	1
Total Division of Seniors and Special Populations	931	861	859	2
Division of Athletics				
Personal Services	1,007	1,132	1,131	1
Non-Personal Services	179	134	134	
Total Division of Athletics	1,186	1,266	1,265	1
Division of Waterfront Activities				
Personal Services	312	307	304	3
Non-Personal Services	232	232	232	
Total Division of Waterfront Activities	544	539	536	3
Division of Administration				
Personal Services	1,242	1,187	1,186	1
Non-Personal Services	159	596	596	
Capital Outlay	21	21	20	1
Total Division of Administration	1,422	1,804	1,802	2
Total Department of Public Recreation	14,503	15,005	14,984	21
Department of Parks				
Division of Administration and Program Services				
Personal Services	154	154	154	
Non-Personal Services	2	2	2	
Total Division of Administration and Program Services	156	156	156	
Division of Operations				
Personal Services	1,622	1,622	1,615	7
Non-Personal Services	918	918	918	
Total Division of Operations	2,540	2,540	2,533	7
Division of Planning, Design and Development				
Personal Services	1,377	1,377	1,313	64
Non-Personal Services	615	615	615	
Total Division of Planning, Design and Development	1,992	1,992	1,928	64
Total Department of Parks	4,688	4,688	4,617	71

(Continued)

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

GENERAL FUND	Budgeted Amounts		Actual Amount	Variance with Final Budget Positive (Negative)
	Original	Final		
(Continued)				
Expenditures				
Department of Buildings and Inspections				
Office of the Director				
Personal Services	\$ 340	\$ 401	\$ 390	\$ 11
Non-Personal Services	160	236	236	
Total Office of the Director	500	637	626	11
Division of Licenses and Permits				
Personal Services	1,347	1,277	1,252	25
Non-Personal Services	90	89	89	
Total Division of Licenses and Permits	1,437	1,366	1,341	25
Division of Building Construction Inspection				
Personal Services	3,028	2,961	2,961	
Non-Personal Services	288	288	287	1
Total Division of Building Construction Inspection	3,316	3,249	3,248	1
Total Department of Buildings and Inspections	5,253	5,252	5,215	37
Department of Police				
Personal Services	74,782	74,802	74,611	191
Non-Personal Services	10,365	10,596	10,596	
Capital Outlay	121	121	115	6
Total Department of Police	85,268	85,519	85,322	197
Department of Fire Protection				
Personal Services	48,909	49,964	49,521	443
Non-Personal Services	5,976	6,137	6,105	32
Capital Outlay	103	103	100	3
Total Department of Fire Protection	54,988	56,204	55,726	478
Department of Transportation and Engineering				
Office of the Director				
Personal Services	322	362	358	4
Non-Personal Services	144	136	118	18
Total Office of the Director	466	498	476	22
Division of Transportation, Plannning and Urban Design				
Personal Services	183	232	218	14
Non-Personal Services	66	63	32	31
Total Division of Transportation, Plannning and Urban Design	249	295	250	45
Division of Engineering				
Personal Services	464	528	527	1
Non-Personal Services	159	243	234	9
Total Division of Engineering	623	771	761	10
Division of Traffic Engineer				
Personal Services	91	91	81	10
Non-Personal Services	1,526	1,507	1,502	5
Total Division of Traffic Engineer	1,617	1,598	1,583	15
Total Department of Transportation and Engineering	2,955	3,162	3,070	92

(Continued)

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

GENERAL FUND (Continued)	Budgeted Amounts		Actual Amount	Variance with Final Budget Positive (Negative)
	Original	Final		
Expenditures				
Department of Public Services				
Office of the Director				
Personal Services	\$ 619	\$ 619	\$ 600	\$ 19
Non-Personal Services	194	194	177	17
Capital Outlay	5	5	5	
Total Office of the Director	818	818	782	36
Traffic and Road Operations Division				
Personal Services	305	305	301	4
Non-Personal Services	550	950	949	1
Total Traffic and Road Operations Division	855	1,255	1,250	5
Neighborhood Operations Division				
Personal Services	8,290	8,565	8,463	102
Non-Personal Services	6,985	7,681	7,592	89
Total Neighborhood Operations Division	15,275	16,246	16,055	191
Division of Facility Management				
Personal Services	711	711	653	58
Non-Personal Services	2,614	2,614	2,593	21
Total Division of Facility Management	3,325	3,325	3,246	79
Total Department of Public Services	20,273	21,644	21,333	311
Department of Public Health				
Office of the Commissioner				
Personal Services	657	657	657	
Non-Personal Services	103	103	102	1
Capital Outlay	40	40	40	
Total Office of the Commissioner	800	800	799	1
Division of Technical Resources				
Personal Services	2,564	2,564	2,354	210
Non-Personal Services	1,183	1,183	1,169	14
Total Division of Technical Resources	3,747	3,747	3,523	224
Division of Community Health Services				
Personal Services	2,714	2,714	2,684	30
Non-Personal Services	413	413	396	17
Total Division of Community Health Services	3,127	3,127	3,080	47
Division of Primary Care - Special Services				
Personal Services	5,344	5,344	5,344	
Non-Personal Services	803	803	790	13
Total Division of Primary Care - Special Services	6,147	6,147	6,134	13
Division of Primary Care - Health Centers				
Personal Services	6,436	6,436	6,435	1
Non-Personal Services	2,171	2,171	2,153	18
Total Division of Primary Care - Health Centers	8,607	8,607	8,588	19
Total Department of Public Health	22,428	22,428	22,124	304

(Continued)

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

GENERAL FUND	Budgeted Amounts		Actual Amount	Variance with
	Original	Final		Final Budget Positive (Negative)
(Continued)				
Expenditures				
Nondepartmental Accounts				
Pension Systems				
Contribution to City Pension System	\$ 5,474	\$ 5,224	\$ 5,142	\$ 82
Contribution to State Pension System	1,216	1,215	1,215	
Contribution to Police Pension System	13,826	13,417	13,417	
Contribution to Fire Pension System	12,571	12,646	12,604	42
Employee Benefits				
Contribution to Employee Hospital Care	17,273	17,273	16,505	768
Dental and Vision Care	2,600	2,520	2,481	39
Medicare Tax	2,012	2,012	1,984	28
Public Employee Assistance	183	204	204	
Contribution to Workers' Compensation Insurance				
Police Officers and Firefighters' Insurance	300	300	225	75
State Unemployment Compensation	500	295	295	
Lump Sum Payments	800	800	767	33
Life Insurance	105	105	100	5
City Council Staff Benefits	5	5	1	4
Professional Services and Legal Fees				
Judgments against the City	1,500	5,444	5,444	
Collaborative Policing Effort	1,000	1,000	1,000	
Miscellaneous Accounts				
Mayor's Office Obligations	10	10	9	1
Justice Department Policing Effort	1,500	1,500	1,500	
Reserve for Contingencies	500	19		19
Cincinnati Public Schools	5,000	5,000	5,000	
Port Authority of Greater Cincinnati	350	350	350	
Property Investment Reimbursement Agreements	1,972	1,972	1,944	28
Motorized and Construction Equipment	200	200	200	
Total Nondepartmental Accounts	68,897	71,511	70,387	1,124
TOTAL EXPENDITURES	312,502	318,267	314,691	3,576
Excess of Revenue over Expenditures	(4,887)	(10,652)	(3,309)	7,343
Other Financing Sources (Uses)				
Transfer In		5,963	5,963	
Transfer (Out)		(156)	(156)	
Total Other Financing Sources (Uses)	-	5,807	5,807	
Excess (Deficiency) of Revenue over (under) Expenditures and Other Financing Sources (Uses)	(4,887)	(4,845)	2,498	7,343
Cancellation of Prior Years Encumbrances			1,495	1,495
Fund Balance, January 1	14,976	14,976	14,976	
Fund Balance, December 31	\$ 10,089	\$ 10,131	\$ 18,969	\$ 8,838

CITY OF CINCINNATI, OHIO

Statement of Revenue, Expenditures and Changes in Fund Balance

For the year ended December 31, 2003

(Amounts in Thousands)

GENERAL FUND

Revenue

Taxes

Real Property	\$ 24,510
Public Utility Property Tax Reimbursement	688
Personal Property	2,879
City Income Tax	188,971
Admissions	<u>4,075</u>

Total Taxes 221,123

Payments in Lieu of Taxes 26

Licenses and Permits

Street Use	1,473
Health	290
Police and Protective	68
Beer and Liquor	521
Business and Merchandising	17
Amusements	95
Professional and Occupational	155
Buildings, Structures and Equipment	<u>3,251</u>

Total Licenses and Permits 5,870

Use of Money and Property

Fines, Forfeits and Penalties	3,650
Income from Treasury Investments	7,472
General Concessions and Commissions	<u>86</u>

Total Use of Money and Property 11,208

Intergovernmental Revenue

Proportionately Shared State Taxes

Local Government Revenue Assistance	2,875
Local Government Fund - Sales, Franchise, State Income	25,976
Local Government Fund - Financial Institution Tax	579
State Income Tax - Real Property Tax Reduction	2,903
State Income Tax - Tangible Property Tax Reduction	176
Estate Tax	21,973

(Continued)

CITY OF CINCINNATI, OHIO

Statement of Revenue, Expenditures and Changes in Fund Balance

For the year ended December 31, 2003

(Amounts in Thousands)

GENERAL FUND

(Continued)

Revenue

Intergovernmental Revenue

Payments from Other Governmental Units	\$	4
Revenue from Private Sources		<u>4</u>

Total Intergovernmental Revenue 54,490

Charges for Current Services

General Government 6,571

Charges for Current Services

Buildings and Inspections

Other Inspection Certificates	308
Elevator Certifications	563

Public Safety

Police and Communication Charges	38
Fire Protection Service Outside of City	2
Impounded Vehicle Fees	1,132
Protective Inspection Fees	49
Protection Service - Burglary Alarm	161
Emergency Transportation Service	2,046
Other Public Safety Charges	123

Public Services 402

Public Health

Vital Statistics	689
Clinic Fees	106
Other Public Health Charges	<u>13</u>

Total Charges for Current Services 12,203

Miscellaneous Revenue 833

TOTAL REVENUE 305,753

Expenditures

City Council 1,409

Office of the Clerk of Council 566

(Continued)

CITY OF CINCINNATI, OHIO

Statement of Revenue, Expenditures and Changes in Fund Balance
For the year ended December 31, 2003
(Amounts in Thousands)

GENERAL FUND

(Continued)

Expenditures

Office of the Mayor	\$ 409
Office of the City Manager	
Division of the City Manager	1,357
Division of Citizen's Complaint Authority	<u>514</u>
Total Office of the City Manager	1,871
Department of Law	4,388
Department of Human Resources	1,975
Department of Finance	
Office of the Director	244
Division of Budget and Evaluation	754
Division of Treasury	888
Division of Income Tax	2,990
Division of Risk Management	112
Division of Purchasing	903
Division of Accounts and Audits	1,660
Division of Internal Audit	<u>384</u>
Total Department of Finance	7,935
Department of Community Development	
Office of the Director	375
Division of Housing Development	1,102
Division of Human Services	4,934
Division of Community Development	1,553
Division of Workforce Development	1,296
Division of Historic Conservation, Land Use Management and City Planning	<u>543</u>
Total Department of Community Development	9,803

(Continued)

CITY OF CINCINNATI, OHIO

Statement of Revenue, Expenditures and Changes in Fund Balance
For the year ended December 31, 2003
(Amounts in Thousands)

GENERAL FUND

(Continued)

Expenditures

Department of Public Recreation

Division of Community Activities - West Region	\$ 1,504
Division of Community Activities - East Region	1,852
Division of Community Activities - Central Region	2,140
Division of Community Activities - Maintenance Division	5,161
Division of Seniors and Special Populations	856
Division of Athletics	1,265
Division of Waterfront Activities	533
Division of Administrative Services	<u>1,377</u>

Total Department of Public Recreation 14,688

Department of Parks

Division of Administration and Program Service	156
Division of Planning, Design and Development	1,960
Division of Operations	<u>2,548</u>

Total Department of Parks 4,664

Department of Buildings and Inspections

Office of the Director	570
Division of Licenses and Permits	1,333
Division of Building Construction Inspection	<u>3,214</u>

Total Department of Buildings and Inspections 5,117

Department of Police 84,052

Department of Fire 54,317

Department of Transportation and Engineering

Office of the Director	386
Division of Engineering	795
Division of Transportation Planning	195
Division of Traffic Engineering	<u>1,593</u>

Total Department of Transportation and Engineering 2,969

(Continued)

CITY OF CINCINNATI, OHIO

Statement of Revenue, Expenditures and Changes in Fund Balance
For the year ended December 31, 2003
(Amounts in Thousands)

GENERAL FUND (Continued)

Expenditures

Department of Public Services	
Director's Office	\$ 772
Traffic and Road Operations Division	1,192
Neighborhood Operations Division	16,831
Division of Facility Management	3,026
	<hr/>
Total Department of Public Services	21,821
 Department of Regional Computer Center	 3,992
 Department of Public Health	
Office of the Commissioner	811
Division of Technical Resources	3,481
Division of Community Health Services	3,064
Division of Primary Health Care - Special Programs	6,141
Division of Primary Health Care - Health Centers	8,628
	<hr/>
Total Department of Public Health	22,125
 Nondepartmental Accounts	
Contribution to City Pension System	4,581
Contribution to State Pension System	1,215
Contribution to Police Pension System	13,418
Contribution to Fire Pension System	12,604
Contribution to Employee Hospital Care	15,862
Contribution to Dental and Vision Care	2,385
Contribution to Medicare	1,985
Public Employees Assistance Program	204
Police Officers and Firefighters' Insurance	255
State Unemployment Compensation	75
Lump Sum Payment	893
Life Insurance	100
City Council Staff Benefits	1
Judgments against the City	5,179
Collaborative Policing Effort	947
Mayor's Office Obligations	7

(Continued)

CITY OF CINCINNATI, OHIO

Statement of Revenue, Expenditures and Changes in Fund Balance For the year ended December 31, 2003 (Amounts in Thousands)

GENERAL FUND (Continued)

Expenditures

Nondepartmental Accounts

Justice Department Policing Effort	\$ 843
Cincinnati Public Schools	5,000
Port Authority for Greater Cincinnati Development	350
Property Investment Reimbursement Agreements	<u>394</u>

Total Nondepartmental Accounts 66,298

Capital Outlay - Motorized and Construction Equipment 200

TOTAL EXPENDITURES 308,599

Excess of Revenue over Expenditures (2,846)

Other Financing Sources (Uses)

Transfers In	6,081
Transfers (Out)	<u>(3,099)</u>

Total Other Financing Sources (Uses) 2,982

Excess (Deficiency) of Revenue and Other Financing Sources
over (under) Expenditures and Other Uses 136

Fund Balance, January 1 65,341

Cumulative Effect of a Change in Accounting Principle

Fund Balance, December 31 \$ 65,477

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CITY OF CINCINNATI, OHIO

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Health Services Fund - Used to improve, establish, expand, and/or maintain health services to the citizens of Cincinnati.

Street Construction, Maintenance and Repair Fund - Used to account for street maintenance, repair and cleaning, and the operation and maintenance of traffic signals. Financing is provided by the City's share of State-levied Motor Vehicle License Tax, Gasoline Tax, and reimbursements of expenses.

Parking Meter Fund - Used to account for resources provided by collections from parking meters.

Cable T.V. Fund - Used to account for the proceeds of cable franchise fees received from the cable provider.

Income Tax Infrastructure Fund - Used to account for the proceeds of a .1% levy on earned income for infrastructure purposes.

Income Tax Transit Fund - Used to account for the proceeds of a .3% levy on earned income for transit purposes.

Motor Vehicle License Fund - Used to account for resources provided by the locally levied Municipal Motor Vehicle License Tax.

Special Recreation Fund - Used to account for monies received for special activities such as enrichment exercise programs or caretaker services.

Recreation - Used to account for Federal funds, private contributions, and user fees, and for expenditures made for special recreation activities.

Parks - Used to account for State funds, private contributions, and user fees, and for expenditures made for special parks activities.

Safety - Used to account for Federal and State funds and private contributions, and for expenditures made for public safety purposes.

Health - Used to account for Federal and State funds, private contributions and user fees, and for expenditures made for public health purposes.

Cincinnati Blue Ash Airport - Used to account for the revenue and the expenditures for the operation and maintenance of a municipal airport.

Community Development - Used to account for Federal funds received for city-wide development operations.

Department of Labor Grants - Used to account for Federal funds received for the relief of unemployment through jobs and training.

Other - Used to account for Federal and State funds, private contributions and user fees, and for expenditures for specific purposes not otherwise designated.

Bettman Nature Center - Used to account for the investment and expenditure of bequests made for the Bettman Nature Center.

CITY OF CINCINNATI, OHIO

PERMANENT FUNDS

Groesbeck Endowment - Used to account for the investment and expenditure of bequests made for the cost of music concerts in Burnet Woods.

Schmidlapp Park Music - Used to account for the investment and expenditure of bequests made for the cost of music concerts in Eden Park.

Joanna Peters Bequest - Used to account for the investment and expenditure of bequest made for the treatment of alcoholism.

W. M. Ampt Music Endowment - Used to account for the investment and expenditure of bequests made for the cost of concerts in various City parks.

Crosley Field Trust - Used to account for the investment and expenditure of bequests made for the maintenance of the Crosley Field Sports Complex.

Kroger Trust - Used to account for the investment and expenditure of bequest made for the maintenance of the Hartwell Recreation Center.

Yeatman's Cove Park Trust - Used to account for the investment and expenditure of bequest made for the maintenance of the Yeatman's Cove Park.

Park Board Fund - Used to account for the investment and expenditure of bequests related to the maintenance and improvement of Fleishmann Gardens, the Geier Esplanade, and various citywide parks.

CITY OF CINCINNATI, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003
(Amounts in Thousands)

	Special Revenue Funds - Appropriated							
	Health Services	Street Construction Maintenance and Repair	Parking Meter	Cable T.V.	Income Tax Infrastructure	Income Tax Transit	Motor Vehicle License	Special Recreation
Assets								
Cash and Equivalents	\$	\$	\$	\$	\$	\$	\$	\$ 43
Equity in City Treasury Cash	2,635	1,805	1,080	2,427	5,294	8,346	569	1,997
Investments								
Receivables:								
Taxes					1,724	5,171		
Accounts, Net	300	20		8	9		6	
Special Assessments								
Accrued Interest				1		32		9
Due from Other Funds	60	15		16	47		48	
Due from Other Governments		580					217	
Inventory					98			
Advances to Other Funds	500	496						
Total Assets	\$ 3,495	\$ 2,916	\$ 1,080	\$ 2,452	\$ 7,172	\$ 13,549	\$ 840	\$ 2,049
Liabilities								
Accounts Payable	\$ 107	\$ 189	\$ 148	\$ 197	\$ 385	\$	\$ 4	\$ 118
Due to Other Funds	70	28		21	45		112	2
Accrued Payroll	39	206	6	54	382		33	38
Accrued Liabilities	1	2			1			
Deposits Payable		6		400			1	1
Deferred Revenue					383	1,148		
Estimated Liability for Compensated Absences								
Estimated Liability for Unpaid Claims					4			
Advances from Other Funds								
Total Liabilities	217	431	154	672	1,200	1,148	150	159
Fund Equity								
Fund Balances:								
Reserved for Encumbrances	196	472	82	233	1,174		39	313
Reserved for Advances to Other Funds	500	496						
Reserved for Inventory					98			
Reserved in Accordance with Trust								
Unreserved - Designated for Contingencies						5,000		
Unreserved - Undesignated	2,582	1,517	844	1,547	4,700	7,401	651	1,577
Total Fund Equity	3,278	2,485	926	1,780	5,972	12,401	690	1,890
Total Liabilities and Fund Equity	\$ 3,495	\$ 2,916	\$ 1,080	\$ 2,452	\$ 7,172	\$ 13,549	\$ 840	\$ 2,049

CITY OF CINCINNATI, OHIO
Combining Statement of Revenue, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the year ended December 31, 2003
(Amounts in Thousands)

	Special Revenue Funds - Appropriated							
	Health Services	Street Construction Maintenance and Repair	Parking Meter	Cable T.V.	Income Tax Infrastructure	Income Tax Transit	Motor Vehicle License	Special Recreation
<u>Revenue</u>								
Taxes	\$	\$	\$	\$	12,330	36,991	\$	\$
Licenses and Permits				2,349				
Use of Money and Property						243		316
Special Assessments								
Intergovernmental Revenue		7,283					2,592	
Federal Grants								
State Grants and Subsidies								619
Charges for Current Services	3,756	18		42	30		18	3,699
Earnings from Investments								
Contributions								
Miscellaneous					1			1
Total Revenue	3,756	7,301		2,391	12,361	37,234	2,610	4,635
<u>Expenditures</u>								
Current								
General Government	106		164	1,116	1,726	513	66	136
Community Development			63		53	52		
Parks and Recreation			321		1,446	21		3,631
Public Safety			271					
Transportation and Engineering			426		3,531	85		
Public Services		6,019	1,127	32	2,754		2,668	
Enterprise Services				33		35,525		
Public Health	3,465							
Employee Benefits	150	1,273	32	235	1,637		177	123
Capital Outlay	4	44			4			20
Debt Service								
Interest								
Total Expenditures	3,725	7,336	2,404	1,416	11,151	36,196	2,911	3,910
Excess (Deficiency) of Revenue over Expenditures	31	(35)	(2,404)	975	1,210	1,038	(301)	725
Other Financing Sources (Uses)								
Transfers In			908	12		25		13
Transfers (Out)				(1,714)	(939)	(140)		(300)
Total Other Financing Sources (Uses)			908	(1,702)	(939)	(115)		(287)
Net Change in Fund Balances	31	(35)	(1,496)	(727)	271	923	(301)	438
Fund Balances, January 1	3,247	2,520	2,422	2,507	5,701	11,478	991	1,452
Fund Balances, December 31	\$ 3,278	\$ 2,485	\$ 926	\$ 1,780	\$ 5,972	\$ 12,401	\$ 690	\$ 1,890

CITY OF CINCINNATI, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003
(Amounts in Thousands)

Special Revenue Funds - Nonappropriated

	Recreation	Parks	Safety	Health	Cincinnati Blue Ash Airport	Community Development	Department of Labor Grants	Other	Bettman Nature Center
Assets									
Cash and Equivalents	\$	\$ 2,957	\$	\$	\$	\$ 201	\$	\$	\$ 15
Equity in City Treasury Cash	825	1,136	12,409	6,106	124	513	2,179	7,371	
Investments		212							1,082
Receivables:									
Taxes									
Accounts, Net			4	242	7			200	
Special Assessments						3,417		1,050	
Accrued Interest	2	5	37						
Due from Other Funds				86				31	
Due from Other Governments	11		100	283		1,804		986	
Inventory				253				29	
Advances to Other Funds	25							2,207	
Total Assets	\$ 863	\$ 4,310	\$ 12,550	\$ 6,970	\$ 131	\$ 5,935	\$ 2,179	\$ 11,874	\$ 1,097
Liabilities									
Accounts Payable	\$ 15	\$ 19	\$ 722	\$ 440	\$ 5	\$ 1,998	\$ 1,938	\$ 1,203	\$
Due to Other Funds			8	74		76	2	74	
Accrued Payroll		6		211		73	9	41	
Accrued Liabilities				51		1			
Deposits Payable			863					53	
Deferred Revenue						3,787		1,050	
Estimated Liability for Compensated Absences			7,248						
Estimated Liability for Unpaid Claims									
Advances from Other Funds			2,207	500				125	
Total Liabilities	15	25	11,048	1,276	5	5,935	1,949	2,546	
Fund Equity									
Fund Balances:									
Reserved for Encumbrances	4	27	966	948	13	11,299	4,646	16,243	
Reserved for Advances to Other Funds	25							2,207	
Reserved for Inventory				253				29	
Reserved in Accordance with Trust									
Unreserved - Designated for Contingencies									
Unreserved - Undesignated	819	4,258	536	4,493	113	(11,299)	(4,416)	(9,151)	1,097
Total Fund Equity	848	4,285	1,502	5,694	126		230	9,328	1,097
Total Liabilities and Fund Equity	\$ 863	\$ 4,310	\$ 12,550	\$ 6,970	\$ 131	\$ 5,935	\$ 2,179	\$ 11,874	\$ 1,097

CITY OF CINCINNATI, OHIO
Combining Statement of Revenue, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the year ended December 31, 2003
(Amounts in Thousands)

Special Revenue Funds -Nonappropriated

	Recreation	Parks	Safety	Health	Cincinnati Blue Ash Airport	Community Development	Department of Labor Grants	Other	Bettman Nature Center
Revenue									
Taxes	\$	\$	\$	\$	\$	\$	\$	1,449	\$
Licenses and Permits			347	765					
Use of Money and Property	19	235	(23)		58	512		1,525	206
Special Assessments						77		3,631	
Intergovernmental Revenue			1,899	618				50	
Federal Grants	274		1,236	4,818		22,031	5,646	9,125	
State Grants and Subsidies	207	63	87	360				116	
Charges for Current Services	70	511	79	2,894		112	380	146	
Miscellaneous	2	764	179	300		4,469	2	393	
Total Revenue	572	1,573	3,804	9,755	58	27,201	6,028	16,435	206
Expenditures									
Current									
General Government			145	105		1,216	2,785	2,973	
Community Development						1,379	3,679	21,937	
Parks and Recreation	684	1,583						1,320	7
Public Safety			3,373					113	
Transportation and Engineering					63			254	
Public Services								937	
Enterprise Services									
Public Health				9,020				22	
Employee Benefits				1,093		347			
Capital Outlay			119	57	2	23,785		2,161	
Debt Service									
Interest						478			
Total Expenditures	684	1,583	3,637	10,275	65	27,205	6,464	29,717	7
Excess (Deficiency) of Revenue over Expenditures	(112)	(10)	167	(520)	(7)	(4)	(436)	(13,282)	199
Other Financing Sources (Uses)									
Transfers In	12	164				4		16,108	
Transfers (Out)			(2,260)	(2)	(50)				(5)
Total Other Financing Sources (Uses)	12	164	(2,260)	(2)	(50)	4		16,108	(5)
Net Change in Fund Balances	(100)	154	(2,093)	(522)	(57)		(436)	2,826	194
Fund Balances, January 1	948	4,131	3,595	6,216	183		666	6,502	903
Fund Balances, December 31	\$ 848	\$ 4,285	\$ 1,502	\$ 5,694	\$ 126	\$	\$ 230	\$ 9,328	\$ 1,097

CITY OF CINCINNATI, OHIO
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2003
(Amounts in Thousands)

	Permanent Funds								Total
	Groesbeck Endowment Fund	Schmidlapp Park Music Fund	Joanna Peters Bequest	The W.M. Ampt Music Endowment Fund	Crosley Field Trust	Kroger Trust	Yeatman's Cove Park Trust	Park Board Fund	Nonmajor Governmental Funds
<u>Assets</u>									
Cash and Equivalents	\$	\$	\$	\$	\$	\$	\$	\$ 132	\$ 3,348
Equity in City Treasury Cash	39	52	92	88		69	543		55,699
Investments	397		1	134	607			5,547	7,980
Receivables:									
Taxes									6,895
Accounts, Net									796
Special Assessments									4,467
Accrued Interest							2		88
Due from Other Funds									303
Due from Other Governments									3,981
Inventory									380
Advances to Other Funds									3,228
Total Assets	<u>\$ 436</u>	<u>\$ 52</u>	<u>\$ 93</u>	<u>\$ 222</u>	<u>\$ 607</u>	<u>\$ 69</u>	<u>\$ 545</u>	<u>\$ 5,679</u>	<u>\$ 87,165</u>
<u>Liabilities</u>									
Accounts Payable	\$	\$	\$	\$	\$	\$	\$ 16	\$	\$ 7,504
Due to Other Funds									512
Accrued Payroll									1,098
Accrued Liabilities									56
Deposits Payable									1,324
Deferred Revenue									6,368
Estimated Liability for Compensated Absences									7,248
Estimated Liability for Unpaid Claims									4
Advances from Other Funds									2,832
Total Liabilities							16		26,946
Fund Equity									
Fund Balances:									
Reserved for Encumbrances									36,655
Reserved for Advances to Other Funds									3,228
Reserved for Inventory									380
Reserved in Accordance with Trust	436	52	93	222	225	50	529	5,679	7,286
Unreserved - Designated for Contingencies									5,000
Unreserved - Undesignated					382	19			7,670
Total Fund Equity	<u>436</u>	<u>52</u>	<u>93</u>	<u>222</u>	<u>607</u>	<u>69</u>	<u>529</u>	<u>5,679</u>	<u>60,219</u>
Total Liabilities and Fund Equity	<u>\$ 436</u>	<u>\$ 52</u>	<u>\$ 93</u>	<u>\$ 222</u>	<u>\$ 607</u>	<u>\$ 69</u>	<u>\$ 545</u>	<u>\$ 5,679</u>	<u>\$ 87,165</u>

CITY OF CINCINNATI, OHIO
Combining Statement of Revenue, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the year ended December 31, 2003
(Amounts in Thousands)

	Permanent Funds								Total Nonmajor Governmental Funds
	Groesbeck Endowment Fund	Schmidlapp Park Music Fund	Joanna Peters Bequest	The W.M. Ampt Music Endowment Fund	Crosley Field Trust	Kroger Trust	Yeatman's Cove Park Trust	Park Board Fund	
<u>Revenue</u>									
Taxes	\$	\$	\$	\$	\$	\$	\$	\$	50,770
Licenses and Permits									3,461
Use of Money and Property	93	1	3	18	91	2	14	928	4,241
Special Assessments									3,708
Intergovernmental Revenue									12,442
Federal Grants									43,130
State Grants and Subsidies									1,452
Charges for Current Services									11,755
Miscellaneous									6,111
Total Revenue	93	1	3	18	91	2	14	928	137,070
<u>Expenditures</u>									
Current									
General Government									11,051
Community Development									27,163
Parks and Recreation					1		18	27	9,059
Public Safety									3,757
Transportation and Engineering									4,359
Public Services									13,537
Enterprise Services									35,558
Public Health									12,507
Employee Benefits									5,067
Capital Outlay									26,196
Debt Service									
Interest									478
Total Expenditures					1		18	27	148,732
Excess (Deficiency) of Revenue over Expenditures	93	1	3	18	90	2	(4)	901	(11,662)
Other Financing Sources (Uses)									
Transfers In									17,246
Transfers (Out)	(13)	(2)		(8)	(12)			(136)	(5,581)
Total Other Financing Sources (Uses)	(13)	(2)		(8)	(12)			(136)	11,665
Net Change in Fund Balances	80	(1)	3	10	78	2	(4)	765	3
Fund Balances, January 1	356	53	90	212	529	67	533	4,914	60,216
Fund Balances, December 31	\$ 436	\$ 52	\$ 93	\$ 222	\$ 607	\$ 69	\$ 529	\$ 5,679	\$ 60,219

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

	Budgeted Amounts	Actual Amounts	Variance With Budget Positive (Negative)
HEALTH SERVICES FUND			
Revenue			
Charges for Current Services	\$ 3,500	\$ 3,662	\$ 162
TOTAL REVENUE	3,500	3,662	162
Expenditures			
Department of Public Health			
Division of Primary Care - Special Programs			
Personal Services	51	51	
Non-Personal Services	448	287	161
Capital Outlay	60	8	52
Total Division of Primary Care - Special Programs	559	346	213
Division of Primary Care - Health Centers			
Personal Services	1,406	1,184	222
Non-Personal Services	2,351	2,063	288
Total Division of Primary Care - Health Centers	3,757	3,247	510
Total Department of Health	4,316	3,593	723
Nondepartmental Accounts			
Contribution to City Pension System	99	49	50
Contribution to State Pension System	6	6	
Employee Hospital Care	81	74	7
Dental and Vision Care	12	10	2
Medicare Tax	15	9	6
Public Employee Assistance	1	1	
Life Insurance	1		1
General Fund Overhead Charge	112	106	6
Total Nondepartmental Accounts	327	255	72
TOTAL EXPENDITURES	4,643	3,848	795
Excess (Deficiency) of Revenue over (under) Expenditures	(1,143)	(186)	957
Cancellation of Prior Years Encumbrances		144	144
Fund Balance, January 1	2,821	2,821	
Fund Balance, December 31	\$ 1,678	\$ 2,779	\$ 1,101

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

	Budgeted Amounts	Actual Amounts	Variance With Budget Positive (Negative)
STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND			
Revenue			
Intergovernmental Revenue			
Motor Vehicle License	\$ 2,550	\$ 2,110	\$ (440)
Gasoline	4,700	5,048	348
Miscellaneous	250	318	68
TOTAL REVENUE	7,500	7,476	(24)
Expenditures			
Department of Public Services			
Traffic and Road Operations Division			
Personal Services	3,166	3,163	3
Non-Personal Services	1,507	1,499	8
Capital Outlay	57	37	20
Total Traffic and Road Operations Division	4,730	4,699	31
Neighborhood Operations Division			
Personal Services	1,778	1,757	21
Non-Personal Services	113	110	3
Total Neighborhood Operations Division	1,891	1,867	24
Total Department of Public Services	6,621	6,566	55
Nondepartmental Accounts			
Contribution to City Pension System	374	371	3
Contribution to State Pension System	56	54	2
Employee Hospital Care	679	677	2
Dental and Vision Care	99	97	2
Medicare Tax	67	59	8
State Unemployment Compensation	6	6	
Life Insurance	3	3	
Total Nondepartmental Accounts	1,284	1,267	17
TOTAL EXPENDITURES	7,905	7,833	72
Excess (Deficiency) of Revenue over (under) Expenditures	(405)	(357)	48
Cancellation of Prior Years Encumbrances		110	110
Fund Balance, January 1	1,717	1,717	
Fund Balance, December 31	<u>\$ 1,312</u>	<u>\$ 1,470</u>	<u>\$ 158</u>

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

	Budgeted Amounts	Actual Amounts	Variance With Budget Positive (Negative)
PARKING METER FUND			
Revenue			
Miscellaneous	\$ 910	\$ 920	\$ 10
TOTAL REVENUE	910	920	10
Expenditures			
Department of Community Development			
Non-Personal Services	85	65	20
Total Department of Community Development	85	65	20
Department of Parks			
Division of Operations			
Personal Services	43	43	
Non-Personal Services	297	297	
Total Department of Parks	340	340	
Department of Public Safety			
Police Division			
Personal Services	271	271	
Total Department of Public Safety	271	271	
Department of Transportation & Engineering			
Division of Traffic Engineering			
Personal Services	85	51	34
Non-Personal Services	370	360	10
Total Department of Transportation & Engineering	455	411	44
Department of Public Services			
Traffic and Road Operations Division			
Non-Personal Services	40	40	
Total Traffic and Road Operations Division	40	40	
Neighborhood Operations Division			
Non-Personal Services	1,117	1,085	32
Total Neighborhood Operations Division	1,117	1,085	32
Total Department of Public Services	1,157	1,125	32

(Continued)

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

PARKING METER FUND (Continued)	Budgeted Amounts	Actual Amounts	Variance With Budget Positive (Negative)
	<u> </u>	<u> </u>	<u> </u>
Non-Departmental Accounts			
Contribution to City Pension System	\$ 23	\$ 11	\$ 12
Employee Hospital Care	22	16	6
Dental and Vision Care	3	2	1
Medicare Tax	4	2	2
Downtown Special Improvements District	100	91	9
	<u> </u>	<u> </u>	<u> </u>
Total Non-Departmental Accounts	152	122	30
	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	2,460	2,334	126
	<u> </u>	<u> </u>	<u> </u>
Excess (Deficiency) of Revenue over (under)			
Expenditures	(1,550)	(1,414)	136
Cancellation of Prior Years Encumbrances		14	14
Fund Balance, January 1	2,346	2,346	
	<u> </u>	<u> </u>	<u> </u>
Fund Balance, December 31	\$ 796	\$ 946	\$ 150
	<u> </u>	<u> </u>	<u> </u>

CITY OF CINCINNATI, OHIO

Schedule of Revenue, Expenditures and Changes in Fund Balance

Budget (Non-GAAP Budgetary Basis) and Actual

For the year ended December 31, 2003

(Amounts in Thousands)

	Budgeted Amounts	Actual Amounts	Variance With Budget Positive (Negative)
CABLE T.V. FUND			
Revenue			
Licenses and Permits	\$ 2,320	\$ 2,344	\$ 24
Miscellaneous	80	101	21
TOTAL REVENUE	2,400	2,445	45
Expenditures			
Regional Computer Center			
Personal Services	546	531	15
Non-Personal Services	369	356	13
Capital Outlay	26	10	16
Total Regional Computer Center	941	897	44
Office of the City Manager			
Personal Services	209	206	3
Non-Personal Services	153	108	45
Total Office of the City Manager	362	314	48
Department of Public Services			
Neighborhood Operations Division			
Non-Personal Services	31	31	
Total Department of Public Services	31	31	
Nondepartmental Accounts			
Contribution to City Pension System	95	94	1
Contribution to State Pension System	8	7	1
Employee Hospital Care	106	106	
Dental and Vision Care	17	17	
Medicare Tax	19	18	1
Life Insurance	2	2	
General Fund Overhead Charge	40	38	2
Total Nondepartmental Accounts	287	282	5
TOTAL EXPENDITURES	1,621	1,524	97
Excess of Revenue over Expenditures	779	921	142
Other Financing (Uses)			
Transfers In	13	13	
Transfers Out	(1,714)	(1,714)	
TOTAL OTHER FINANCING SOURCES(USES)	(1,701)	(1,701)	
Excess (Deficiency) of Revenue over (under)			
Expenditures and other Financing (Uses)	(922)	(780)	142
Cancellation of Prior Years Encumbrances		63	63
Fund Balance, January 1	2,299	2,299	
Fund Balance, December 31	\$ 1,377	\$ 1,582	\$ 205

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

INCOME TAX INFRASTRUCTURE FUND	Budgeted Amounts	Actual Amounts	Variance With Budget Positive (Negative)
Revenue			
Taxes			
City Income Tax	\$ 12,128	\$ 12,267	\$ 139
Miscellaneous	174	508	334
TOTAL REVENUE	12,302	12,775	473
Expenditures			
Regional Computer Center			
Non-Personal Services	526	526	
Total Regional Computer Center	526	526	
Department of Law			
Division of Legal Services			
Personal Services	166	165	1
Non-Personal Services	10	10	
Total Department of Law	176	175	1
Department of Human Resources			
Personal Services	182	182	
Total Department of Human Resources	182	182	
Department of Finance			
Division of Budget & Evaluation			
Personal Services	28	28	
Non-Personal Services	33	20	13
Total Division of Budget & Evaluation	61	48	13
Division of Accounts and Audits			
Personal Services	152	113	39
Non-Personal Services	3		3
Total Division of Accounts and Audits	155	113	42
Division of Purchasing			
Personal Services	105	92	13
Non-Personal Services	58	57	1
Total Division of Purchasing	163	149	14
Total Department of Finance	379	310	69
Department of Community Development & Planning			
Division of Community Development			
Personal Services	51	51	
Non-Personal Services	2	2	
Total Department of Community Development & Planning	53	53	
Department of Public Recreation			
Division of Recreation Administration			
Personal Services	390	390	
Total Department of Public Recreation	390	390	

(Continued)

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

INCOME TAX INFRASTRUCTURE FUND
(Continued)

	Budgeted Amounts	Actual Amounts	Variance With Budget Positive (Negative)
Department of Parks			
Division of Operations			
Personal Services	\$ 1,057	\$ 1,057	\$
Total Department of Parks	1,057	1,057	
Department of Buildings & Inspections			
Division of Building Construction Inspection			
Personal Services	43	43	
Total Department of Buildings & Inspection	43	43	
Department of Transportation & Engineering			
Office of the Director			
Personal Services	325	299	26
Non-Personal Services	23	18	5
Total Office of the Director	348	317	31
Division of Transportation, Planning and Urban Design			
Personal Services	268	268	
Non-Personal Services	25	16	9
Total Division of Transportation, Planning and Urban Design	293	284	9
Division of Engineering			
Personal Services	1,539	1,299	240
Non-Personal Services	1,082	1,079	3
Debt Service	939	939	
Total Division of Engineering	3,560	3,317	243
Division of Traffic Engineering			
Personal Services	927	917	10
Non-Personal Services	147	121	26
Total Division of Traffic Engineering	1,074	1,038	36
Total Department of Transportation & Engineering	5,275	4,956	319
Department of Public Services			
Office of the Director			
Personal Services	136	133	3
Non-Personal Services	58	52	6
Capital Outlay	5	5	
Total Office of the Director	199	190	9
Traffic and Road Operations Division			
Personal Services	1,039	1,039	
Non-Personal Services	213	188	25
Total Traffic and Road Operations Division	1,252	1,227	25
Division of Neighborhood Operations			
Non-Personal Services	17	16	1
Total Division of Neighborhood Operations	17	16	1

(Continued)

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

INCOME TAX INFRASTRUCTURE FUND (Continued)	Budgeted Amounts	Actual Amounts	Variance With Budget Positive (Negative)
Division of Facility Management			
Personal Services	\$ 748	\$ 740	\$ 8
Non-Personal Services	619	617	2
Total Division of Facility Management	1,367	1,357	10
Total Department of Public Services	2,835	2,790	45
Nondepartmental Accounts			
Contribution to City Pension System	675	608	67
Contribution to State Pension System	33	32	1
Employee Hospital Care	845	767	78
Dental and Vision Care	134	123	11
Medicare Tax	110	87	23
Public Employee Assistance	8	7	1
State Unemployment Compensation	31	20	11
Life Insurance	11	10	1
General Fund Overhead	541	514	27
Total Nondepartmental Accounts	2,388	2,168	220
TOTAL EXPENDITURES	13,304	12,650	654
Excess (Deficiency) of Revenue over (under) Expenditures	(1,002)	125	1,127
Cancellation of Prior Years Encumbrances		175	175
Fund Balance, January 1	3,217	3,217	
Fund Balance, December 31	\$ 2,215	\$ 3,517	\$ 1,302

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

	Budgeted Amounts	Actual Amounts	Variance With Budget Positive (Negative)
INCOME TAX TRANSIT FUND			
Revenue			
Taxes			
City Income Tax	\$ 36,277	\$ 36,802	\$ 525
Use of Money and Property	150	332	182
TOTAL REVENUE	36,427	37,134	707
Expenditures			
SORTA			
Operations	35,525	35,525	
Total SORTA	35,525	35,525	
Department of Community Development and Planning			
Division of Workforce Development			
Non Personal Services	74	52	22
Total Dept. of Community Development & Planning	74	52	22
Department of Parks			
Division of Operations			
Non Personal Services	28	21	7
Total Department of Parks	28	21	7
Department Transportation and Engineering			
Division of Engineering			
Personal Services	32	30	2
Non Personal Services	123	55	68
Total Department Transportation and Engineering	155	85	70
Nondepartmental Accounts			
General Fund Overhead	554	513	41
Total Nondepartmental Accounts	554	513	41
TOTAL EXPENDITURES	36,336	36,196	140
Excess of Revenue over Expenditures	91	938	847
Other Financing Sources (Uses)			
Transfers In	25	25	
Transfers (Out)	(140)	(140)	
TOTAL OTHER FINANCING SOURCES (USES)	(115)	(115)	
Excess (Deficiency) of Revenue over (under) Expenditures and Other Financing (Uses)	(24)	823	847
Fund Balance, January 1	7,565	7,565	
Fund Balance, December 31	<u>\$ 7,541</u>	<u>\$ 8,388</u>	<u>\$ 847</u>

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

	Budgeted Amounts	Actual Amounts	Variance With Budget Positive (Negative)
MOTOR VEHICLE LICENSE FUND			
Revenue			
Licenses and Permits	\$ 2,648	\$ 2,498	\$ (150)
Miscellaneous	2	21	19
TOTAL REVENUE	2,650	2,519	(131)
Expenditures			
Department of Public Services			
Traffic and Road Operations Division			
Personal Services	980	980	
Non-Personal Services	1,757	1,725	32
Total Department of Public Services	2,737	2,705	32
Nondepartmental Accounts			
Contribution to City Pension System	82	71	11
Contribution to State Pension System	6		6
Employee Hospital Care	130	98	32
Dental and Vision Care	23	15	8
Medicare Tax	13	6	7
Life Insurance	2	1	1
General Fund Overhead	76	66	10
Total Nondepartmental Accounts	332	257	75
TOTAL EXPENDITURES	3,069	2,962	107
Excess (Deficiency) of Revenue over (under)			
Expenditures	(419)	(443)	(24)
Cancellation of Prior Year Encumbrances		194	194
Fund Balance, January 1	749	749	
Fund Balance, December 31	<u>\$ 330</u>	<u>\$ 500</u>	<u>\$ 170</u>

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

	Budgeted Amounts	Actual Amounts	Variance With Budget Positive (Negative)
SPECIAL RECREATION FUND			
Revenue			
Use of Money and Property	\$ 333	\$ 355	\$ 22
Charges for Current Services	3,620	3,665	45
Miscellaneous	22	620	598
TOTAL REVENUE	3,975	4,640	665
Expenditures			
Department of Recreation			
West Region			
Personal Services	345	325	20
Non-Personal Services	215	208	7
Total West Region	560	533	27
East Region			
Personal Services	663	558	105
Non-Personal Services	177	134	43
Total East Region	840	692	148
Central Region			
Personal Services	491	491	
Non-Personal Services	304	248	56
Total Central Region	795	739	56
Maintenance			
Personal Services	50	50	
Total Maintenance	50	50	
Seniors & Special Populations			
Personal Services	15	5	10
Non-Personal Services	106	90	16
Total Seniors & Special Populations	121	95	26
Division of Athletics			
Personal Services	423	336	87
Non-Personal Services	305	282	23
Total Division of Athletics	728	618	110
Division of Waterfront			
Personal Services	312	220	92
Non-Personal Services	810	641	169
Total Division of Waterfront	1,122	861	261

(Continued)

CITY OF CINCINNATI, OHIO
Schedule of Revenue, Expenditures and Changes in Fund Balance
Budget (Non-GAAP Budgetary Basis) and Actual
For the year ended December 31, 2003
(Amounts in Thousands)

SPECIAL RECREATION FUND
(Continued)

	Budgeted Amounts	Actual Amounts	Variance With Budget Positive (Negative)
Division of Administration			
Personal Services	\$ 72	\$ 58	\$ 14
Non-Personal Services	75	67	8
Capital Outlay	23	21	2
Total Division of Administration	170	146	24
Total Department of Recreation	4,386	3,734	652
Nondepartmental Accounts			
Contribution to City Pension System	\$ 60	\$ 53	\$ 7
Contribution to State Pension System	29	28	1
Hospital Care	25	14	11
Dental & Vision Care	2	3	(1)
Medicare Tax	27	25	2
General Fund Overhead	148	136	12
Total Nondepartmental Accounts	291	259	32
TOTAL EXPENDITURES	4,677	3,993	684
Other Financing Sources (Uses)			
Transfers Out	(300)	(300)	
TOTAL OTHER FINANCING SOURCES (USES)	(300)	(300)	
Excess (Deficiency) of Revenue over (under) Expenditures	(1,002)	347	1,349
Cancellation of Prior Years Encumbrances		88	88
Fund Balance, January 1	1,146	1,146	
Fund Balance, December 31	\$ 144	\$ 1,581	\$ 1,437

CITY OF CINCINNATI, OHIO

NON-MAJOR ENTERPRISE FUNDS

Parking Facilities - Used to account for the revenue and expenses of the parking meters, garages, and lots of the City.

Convention Center - Used to account for the expenses from the operation of the Albert B. Sabin Convention Center, financed primarily through user fees.

General Aviation - Used to account for the expenses of Lunken Airport, financed primarily through user fees.

Municipal Golf - Used to account for the revenue received from all golf activities and for the expenses of operating the golf courses of the City.

Stormwater Management - Used to account for the operation, maintenance and improvement of a stormwater management system. Financing is provided by the users of the system in proportion to their use of the system.

City of Cincinnati, Ohio
Combining Statement of Net Assets
Nonmajor Enterprise Funds
December 31, 2003
(Amounts in Thousands)

	Business Type Activities - Enterprise Funds					Total Nonmajor Enterprise Funds
	Parking Facilities	Convention Center	General Aviation	Municipal Golf	Stormwater Management	
Assets						
<u>Current</u>						
Cash and Equivalents	\$ 78	\$	\$	\$ 31	\$	\$ 109
Equity in City Treasury Cash	2,098	1,193	661	383	2,317	6,652
Receivables:						
Taxes		112				112
Accounts, Net	198	35	49		1,489	1,771
Accrued Interest	44		12	8	68	132
Due from Other Funds	3	6			124	133
Due from Other Governments			221			221
Prepaid Items	17	41			36	94
Advances to Other Funds	4,003	1,735	713	105	7,000	13,556
Restricted Assets:						
Equity in City Treasury Cash	8					8
<u>Noncurrent</u>						
Equity in City Treasury Cash	2,461	1,393	773	448	2,707	7,782
Land	4,368	778	13,228	1,324	3,028	22,726
Buildings, net of Accumulated Depreciation	10,048	24,278	779	701		35,806
Improvements, net of Accumulated Depreciation	6,728	4,273	6,975	5,816	28,903	52,695
Machinery and Equipment, net of Accumulated Depreciation	143	8	183	331	21	686
Construction in Progress	13,572	20,530	3,764	509	4,990	43,365
Property Acquired under Capital Leases, net of Accumulated Amortization				179		179
Total Assets	\$ 43,769	\$ 54,382	\$ 27,358	\$ 9,835	\$ 50,683	\$ 186,027
Liabilities						
<u>Current</u>						
Accounts Payable	\$ 195	\$ 115	\$ 51	\$ 149	\$ 265	\$ 775
Due to Other Funds	21	11	253	1	15	301
Accrued Payroll	88	104	25	5	36	258
Accrued Liabilities	376	26	24			426
Accrued Interest	59			7	13	79
Deposits Payable			20			20
Unearned Revenue	93	290				383
Estimated Liability for Compensated Absences	263	207	53	13	109	645
Estimated Liability for Unpaid Claims	2	2			2	6
General Obligation Bonds Payable	9,450			482	925	10,857
<u>Noncurrent</u>						
Estimated Liability for Compensated Absences	211	68	58	3	70	410
General Obligation Bonds and Notes Payable	700			573	2,375	3,648
Total Liabilities	11,458	823	484	1,233	3,810	17,808
<u>Net Assets</u>						
Invested in Capital Assets, Net of Related Debt	24,709	49,867	24,929	7,805	33,642	140,952
Restricted	8					8
Unrestricted	7,594	3,692	1,945	797	13,231	27,259
Total Net Assets	\$ 32,311	\$ 53,559	\$ 26,874	\$ 8,602	\$ 46,873	\$ 168,219

CITY OF CINCINNATI, OHIO
Combining Statement of Revenue, Expenses and Changes in Net Assets
Nonmajor Enterprise Funds
For the year ended December 31, 2003
(Amounts in Thousands)

	Business Type Activities - Enterprise Funds					Total Nonmajor Enterprise Funds
	Parking Facilities	Convention Center	General Aviation	Municipal Golf	Stormwater Management	
<u>Operating Revenue:</u>						
Charges for Services	\$ 7,885	\$ 2,994	\$ 1,867	\$ 5,811	\$ 7,348	\$ 25,905
Miscellaneous Income	753		1	5	3	762
Total Operating Revenue	8,638	2,994	1,868	5,816	7,351	26,667
<u>Operating Expenses:</u>						
Personal Services	2,962	2,410	789	190	1,135	7,486
Contractual Services	1,203	606	211	4,954	1,754	8,728
Maintenance and Repairs	197	244	93		1,080	1,614
Materials and Supplies	111	84	114	89	74	472
Utilities	369	762	179	335	56	1,701
Insurance	25	72	10		1	108
Taxes	449	51	20			520
Rent	178	7	7		35	227
Other Expense	123	1	17	17	1	159
Depreciation and Amortization	1,388	2,880	643	623	1,441	6,975
Total Operating Expenses	7,005	7,117	2,083	6,208	5,577	27,990
Operating Income (Loss)	1,633	(4,123)	(215)	(392)	1,774	(1,323)
<u>Non-Operating Revenue (Expenses):</u>						
Interest Revenue	181		50	15	109	355
Interest Expense	(411)			(74)	(252)	(737)
Occupancy Tax Receipts		1,019				1,019
(Loss) on Disposal of Assets			(49)			(49)
Total Non-Operating Revenue (Expenses)	(230)	1,019	1	(59)	(143)	588
Income (Loss) before Contributions and Transfers	1,403	(3,104)	(214)	(451)	1,631	(735)
Transfers In	4	1,200	3		3	1,210
Transfers (Out)	(908)					(908)
Capital Contributions	6	3,057	457		9	3,529
Change in Net Assets	505	1,153	246	(451)	1,643	3,096
Net Assets, January 1	31,806	52,406	26,628	9,053	45,230	165,123
Net Assets, December 31	\$ 32,311	\$ 53,559	\$ 26,874	\$ 8,602	\$ 46,873	\$ 168,219

CITY OF CINCINNATI, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the year ended December 31, 2003
(Amounts in Thousands)

	Business Type Activities - Enterprise Funds					Total Nonmajor Enterprise Funds
	Parking Facilities	Convention Center	General Aviation	Municipal Golf	Stormwater Management	
Cash Flows from Operating Activities:						
Receipts from Customers	\$ 8,492	\$ 3,356	\$ 1,866	\$ 5,816	\$ 7,264	\$ 26,794
Receipts from Other Funds		19				19
Payments to Suppliers	(1,447)	(1,491)	(623)	(4,886)	(2,836)	(11,283)
Payments to Other Funds	(634)	(1,294)				(1,928)
Payments to Employees	(2,998)	(2,453)	(765)	(193)	(1,156)	(7,565)
Payments for Property Taxes	(396)	(51)	(44)			(491)
Net Cash Provided (Used) by Operating Activities	3,017	(1,914)	434	737	3,272	5,546
Cash Flows from Non Capital Financing Activities:						
Repayment of Advances Made To Other Funds	1,237	7,270	247	273	765	9,792
Occupancy Tax Receipts		1,149				1,149
Transfers to Other Funds	(908)					(908)
Transfers from Other Funds	4	1,200	3		3	1,210
Net Cash Provided by Non Capital Financing	\$ 333	\$ 9,619	\$ 250	\$ 273	\$ 768	\$ 11,243
Cash Flows from Capital and Related Financing Activities:						
Capital Contributed by Other Sources		3,057	457			3,514
Acquisition of Property, Plant and Equipment	(18)		(70)	(119)	(1,671)	(1,878)
Interest Paid on Bonds and Notes	(413)			(77)	(255)	(745)
Principal Paid on Bonds and Notes	(350)			(477)	(925)	(1,752)
Payments on Long Term Capital Lease Obligations				(65)		(65)
Additions to Construction in Progress	(2,152)	(10,658)	(1,128)	(425)	(1,599)	(15,962)
Net Cash (Used) by Capital and Related Financing Activities	(2,933)	(7,601)	(741)	(1,163)	(4,450)	(16,888)
Cash Flow from Investing Activities:						
Interest and Dividends on Investments	174		59	24	159	416
Net Cash Provided by Investing Activities	174		59	24	159	416
Net Increase (Decrease) in Cash and Cash Equivalents	591	104	2	(129)	(251)	317
Cash and Cash Equivalents at Beginning of Year	4,054	2,482	1,432	991	5,275	14,234
Cash and Cash Equivalents at End of Year	\$ 4,645	\$ 2,586	\$ 1,434	\$ 862	\$ 5,024	\$ 14,551

CITY OF CINCINNATI, OHIO
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the year ended December 31, 2003
(Amounts in Thousands)

	Business Type Activities - Enterprise Funds					Total Nonmajor Enterprise Funds
	Parking Facilities	Convention Center	General Aviation	Municipal Golf	Stormwater Management	
<u>Reconciliation of Operating Income (Loss) to</u>						
<u>Net Cash Provided (Used) by</u>						
<u>Operating Activities:</u>						
Operating Income (Loss)	\$ 1,633	\$ (4,123)	\$ (215)	\$ (392)	\$ 1,774	\$ (1,323)
Depreciation and Amortization	1,388	2,880	643	623	1,441	6,975
Capital Assets Expensed				539		539
Changes in Assets and Liabilities:						
(Increase) Decrease in:						
Receivables	(11)	186	(7)		7	175
Due from Other Funds	(3)				(94)	(97)
Due from Other Governments			(157)			(157)
Prepaid Items	10	15			(36)	(11)
Increase (Decrease) in:						
Accounts Payable	116	(20)	(21)	(28)	231	278
Deposits Payable			4			4
Due to Other Funds		(868)	175	(2)	(29)	(724)
Accrued Payroll	9	41	5	(1)	11	65
Accrued Liabilities	53	85	(12)			126
Deferred Revenue	(130)					(130)
Liability for Compensated Absences	(45)	(86)	19	(2)	(32)	(146)
Estimated Liability for Unpaid Claims	(3)	(24)			(1)	(28)
Net Cash Provided (Used) by Operating Activities	<u>\$ 3,017</u>	<u>\$ (1,914)</u>	<u>\$ 434</u>	<u>\$ 737</u>	<u>\$ 3,272</u>	<u>\$ 5,546</u>
<u>Schedule of Noncash Investing, Capital</u>						
<u>and Financing Activities:</u>						
Acquisition of Property, Plant and Equipment from Capital Contributions	\$ 6	\$	\$	\$	\$ 9	\$ 15
Total Noncash Investing, Capital and Financing Activities	<u>\$ 6</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 9</u>	<u>\$ 15</u>

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CITY OF CINCINNATI, OHIO

INTERNAL SERVICE FUNDS

Purchasing-Reproduction and Printing - Used to account for revenue from City departments and for the expenses of operations and maintenance of the Division of Reproduction and Printing.

Municipal Garage - Used to account for revenue from City departments for auto repairs and maintenance and to account for the expenses necessary to provide this service.

Purchasing-General Stores - Used to account for the revenue and expenses related to the distribution and sale of materials and supplies.

Property Management - Used to account for proceeds of City leases and land sales and to account for costs of administering the fixed assets of the City.

Self Insurance-Medical - Used to account for monies appropriated from the General or other funds or received from contract agencies, employees, members of council and others, including interest earned, and to make expenditures for employee medical costs.

Self Insurance-Workers' Compensation - Used to receive, from all City funds, workers' compensation premium charges, and to pay workers' compensation premium payments, claim costs and reserve settlements.

Regional Computer Center - Used to account for revenue and expenses related to the delivery of data processing services to the City, Hamilton County, and others.

CITY OF CINCINNATI, OHIO

Combining Statement of Net Assets

Internal Service Funds

December 31, 2003

(Amounts in Thousands)

	Purchasing Reproduction and Printing	Municipal Garage	Purchasing General Stores	Property Management	Self Insurance Medical	Self Insurance Workers' Compensation	Regional Computer Center	Total Internal Service Funds
Assets								
<u>Current</u>								
Equity in City Treasury Cash	\$ 138	\$ 124	\$ 314	\$ 133	\$ 5,430	\$ 23,251	\$ 608	\$ 29,998
Receivables:								
Accounts, Net	2	18	4	67	4		377	472
Accrued Interest					31	294	4	329
Due from Other Funds		916			370		2,153	3,439
Due from Other Governments							833	833
Prepaid Items		2			672		287	961
Inventory	90	1,529	37					1,656
Advances to Other Funds							13,414	13,414
<u>Noncurrent</u>								
Equity in City Treasury Cash	162	145	366	156	6,344	27,164	710	35,047
Land		283						283
Buildings, net of Accumulated Depreciation		12						12
Improvements, net of Accumulated Depreciation		2,776	8				1,248	4,032
Machinery and Equipment, net of Accumulated Depreciation	29	431					24,254	24,714
Property Acquired under Capital Leases, net of Accumulated Amortization	45							45
Total Assets	466	6,236	729	356	12,851	50,709	43,888	115,235

CITY OF CINCINNATI, OHIO

Combining Statement of Net Assets

Internal Service Funds

December 31, 2003

(Amounts in Thousands)

	Purchasing Reproduction and Printing	Municipal Garage	Purchasing General Stores	Property Management	Self Insurance Medical	Self Insurance Workers' Compensation	Regional Computer Center	Total Internal Service Funds
Liabilities								
<u>Current</u>								
Accounts Payable	\$ 63	\$ 512	\$ 79	\$	\$ 2,531	\$ 9	\$ 895	\$ 4,089
Due to Other Funds		1,291	5	132			34	1,462
Accrued Payroll	12	141	4	7			485	649
Accrued Liabilities						4,997	2	4,999
Obligations under Capital Leases	10							10
Deposits Payable				111				111
Unearned Revenue				40				40
Estimated Liability for Compensated Absences	35	322	7	4			1,215	1,583
Estimated Liability for Unpaid Claims					8,170			8,170
<u>Noncurrent</u>								
Estimated Liability for Compensated Absences	17	173	13	32			301	536
Estimated Liability for Unpaid Claims						10,136		10,136
Advances from Other Funds		296		177				473
Advances from Other Governments		20						20
Obligations under Capital Leases	28							28
Total Liabilities	165	2,755	108	503	10,701	15,142	2,932	32,306
<u>Net Assets</u>								
Investment in Capital Assets Net of Related Debt	36	3,502	8	-	-	-	25,502	29,048
Unrestricted	265	(21)	613	(147)	2,150	35,567	15,454	53,881
Total Net Assets	\$ 301	\$ 3,481	\$ 621	\$ (147)	\$ 2,150	\$ 35,567	\$ 40,956	\$ 82,929

CITY OF CINCINNATI, OHIO
Combining Statement of Revenue, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the year ended December 31, 2003
(Amounts in Thousands)

	Purchasing Reproduction and Printing	Municipal Garage	Purchasing General Stores	Property Management	Self Insurance Medical	Self Insurance Workers' Compensation	Regional Computer Center	Total Internal Service Funds
<u>Operating Revenue:</u>								
Charges for Services	\$ 1,585	\$ 11,994	\$ 1,319	\$	\$ 62,278	\$	\$ 20,426	\$ 97,602
Miscellaneous Income				1,767				1,767
Total Operating Revenue	1,585	11,994	1,319	1,767	62,278		20,426	99,369
<u>Operating Expenses:</u>								
Personal Services	379	4,344	111	314			10,994	16,142
Contractual Services	928	310	29	54	638	904	5,749	8,612
Maintenance and Repairs	34	668	3	18			1,261	1,984
Materials and Supplies	163	6,321	1,099	4			1,580	9,167
Utilities	3	182		1			245	431
Insurance		6			67,791	2,225	74	70,096
Taxes		2						2
Rent	8	17	2	43			1,644	1,714
Depreciation and Amortization	52	241	3				2,488	2,784
Other Expense		4		2			15	21
Total Operating Expenses	1,567	12,095	1,247	436	68,429	3,129	24,050	110,953
Operating Income (Loss)	18	(101)	72	1,331	(6,151)	(3,129)	(3,624)	(11,584)
<u>Non-Operating Revenue (Expenses):</u>								
Interest Expense	(3)	(61)					(4)	(68)
Interest Revenue					203	1,272	17	1,492
(Loss) on Disposal of Assets		(16)					(5)	(21)
Total Non-Operating Revenue (Expenses)	(3)	(77)			203	1,272	8	1,403
Income (Loss) before Contributions and Transfers	15	(178)	72	1,331	(5,948)	(1,857)	(3,616)	(10,181)
Transfers In							10,199	10,199
Transfers (Out)				(1,193)		(1,063)		(2,256)
Capital Contribution		233					7	240
Change in Net Assets	15	55	72	138	(5,948)	(2,920)	6,590	(1,998)
Net Assets, January 1	286	3,426	549	(285)	8,098	38,487	34,366	84,927
Net Assets, December 31	\$ 301	\$ 3,481	\$ 621	\$ (147)	\$ 2,150	\$ 35,567	\$ 40,956	\$ 82,929

CITY OF CINCINNATI, OHIO
Combining Statement of Cash Flows
Internal Service Funds
For the year ended December 31, 2003
(Amounts in Thousands)

	Purchasing Reproduction and Printing	Municipal Garage	Purchasing General Stores	Property Management	Self Insurance Medical	Self Insurance Workers' Compensation	Regional Computer Center	Total Internal Service Funds
Cash Flows from Operating Activities:								
Receipts from Customers	\$ 77	\$ 11,837	\$ 15	\$ 1,808	\$ 5,166	\$	\$ 20,436	\$ 39,339
Receipts from Other Funds	1,509	125	1,302		24,282		1,030	28,248
Receipts from Retirement System					34,554			34,554
Payment to Suppliers	(1,178)	(7,315)	(1,043)	(58)	(65,879)	(5,558)	(12,094)	(93,125)
Payments to Other Funds	(8)	(251)	(47)				(158)	(464)
Payments to Employees	(362)	(4,480)	(101)	(309)			(10,877)	(16,129)
Payments for Property Taxes		(2)						(2)
Net Cash Provided (Used) by Operating Activities	38	(86)	126	1,441	(1,877)	(5,558)	(1,663)	(7,579)
Cash Flows from Non Capital								
Financing Activities:								
Repayment of Advances From other Funds		(41)						(41)
Advances to Other Funds							(753)	(753)
Transfers from Other Funds							10,199	10,199
Transfers to Other Funds				(1,193)		(1,063)		(2,256)
Net Cash Provided (Used) by Non-Capital Financing Activities		(41)		(1,193)		(1,063)	9,446	7,149
Cash Flows from Capital and Related								
Financing Activities:								
Acquisition of Property, Plant and Equipment							(9,779)	(9,779)
Interest paid on Debt	(3)	(61)						(64)
Payment on Long Term Capital Leases	(32)						(92)	(124)
Net Cash (Used) by Capital and Related Financing Activities	(35)	(61)					(9,871)	(9,967)
Cash Flows from Investing Activities:								
Interest and Dividends on Investments					254	1,451	23	1,728
Net Cash Provided by Investing Activities					254	1,451	23	1,728
Net Increase (Decrease) in Cash and Cash Equivalents	\$ 3	\$ (188)	\$ 126	\$ 248	\$ (1,623)	\$ (5,170)	\$ (2,065)	\$ (8,669)
Cash and Cash Equivalents at Beginning of Year	297	457	554	41	13,397	55,585	3,383	73,714
Cash and Cash Equivalents at End of Year	\$ 300	\$ 269	\$ 680	\$ 289	\$ 11,774	\$ 50,415	\$ 1,318	\$ 65,045

CITY OF CINCINNATI, OHIO
Combining Statement of Cash Flows
Internal Service Funds
For the year ended December 31, 2003
(Amounts in Thousands)

	Purchasing Reproduction and Printing	Municipal Garage	Purchasing General Stores	Property Management	Self Insurance Medical	Self Insurance Workers' Compensation	Regional Computer Center	Total Internal Service Funds
<u>Reconciliation of Operating Income to</u>								
<u>Net Cash Provided (Used) by</u>								
<u>Operating Activities:</u>								
Operating Income (Loss)	\$ 18	\$ (101)	\$ 72	\$ 1,331	\$ (6,151)	\$ (3,129)	\$ (3,624)	\$ (11,584)
Depreciation and Amortization	52	241	3				2,488	2,784
Changes in Assets and Liabilities:								
(Increase) Decrease in:								
Receivables	1	(17)	(3)	(54)	(4)		1,032	955
Due from Other Funds		(15)		20	1,728	1,500	(612)	2,621
Due from Other Governments							620	620
Inventory	(56)	(34)	(1)					(91)
Prepaid Items					343		(166)	177
Increase (Decrease) in:								
Accounts Payable	6	94	40	(1)	37	6	42	224
Deposits Payable				43				43
Due to Other Funds		(119)	5	65			(463)	(512)
Due to Other Governmental Agencies							(1,094)	(1,094)
Accrued Payroll	4	(28)	2				161	139
Accrued Liabilities						(536)		(536)
Deferred Revenue				33				33
Liability for Compensated Absences	13	(107)	8	4			(47)	(129)
Estimated Liability for Unpaid Claims					2,170	(3,399)		(1,229)
Net Cash Provided (Used) by								
Operating Activities	<u>\$ 38</u>	<u>\$ (86)</u>	<u>\$ 126</u>	<u>\$ 1,441</u>	<u>\$ (1,877)</u>	<u>\$ (5,558)</u>	<u>\$ (1,663)</u>	<u>\$ (7,579)</u>
<u>Schedule of Noncash Investing,</u>								
<u>Capital and Financing Activities:</u>								
Acquisition of Equipment under								
Capital Lease	\$	\$	\$	\$	\$	\$	\$	\$
Property Plant and Equipment								
Contributed by Other Funds		233					7	240
Total Noncash Investing, Capital								
and Financing Activities	<u>\$</u>	<u>\$ 233</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ 7</u>	<u>\$ 240</u>

CITY OF CINCINNATI, OHIO

FIDUCIARY FUNDS

TRUST AND AGENCY FUNDS

Pension Trust Fund

Pension Trust - Used to account for the receipts and expenditures of the City's Retirement System.

Agency Funds

Towing Charges - Used to account for monies received as charges for towing and storage of impounded vehicles.

Convention Facility Authority – Used to account for monies collected by the City of Cincinnati and Hamilton County from Transient Occupancy Tax Revenues.

Admission Tax Bond - Used to account for deposits related to entertainment facilities in the City.

Engineering Deposits - Used to account for Transportation & Engineering monies reserved for specific purposes.

Metropolitan Sewer District - Used to account for the monies of the Metropolitan Sewer District.

CITY OF CINCINNATI, OHIO
Statement of Plan Net Assets
Pension Trust
December 31, 2003
(Amounts in Thousands)

Assets:

Cash and Equivalents	\$ 119,111
Investments, at fair value:	
U. S. Government Bonds	240,532
U. S. Government Agencies	789
U. S. Government Mortgage Backed Securities	116,338
Corporate Bonds	190,040
State and Local Obligations	3,741
Equities	1,494,538
Venture Capital	14,529
U. S. Treasury Bills	9,951
Commerical Paper	19,036
Other Bonds	29,360
Other Assets	67
Total Investments, at fair value	<u>2,118,921</u>
Collateral on Loaned Securities	582,485
Receivables:	
Accounts Receivable for Securities Sold	91,028
Accounts Receivable - Other	29
Accrued Interest and Dividends	9,436
Due from Other Funds	361
Due from Other Governments	162
Loans Receivable	19,214
Machinery and Equipment	1,369
Accumulated Depreciation	<u>(759)</u>
Total Assets	2,941,357

Liabilities:

Accounts Payable for Securities Purchased	69,733
Accounts Payable - Other	2,425
Due to Other Funds	370
Obligations under Securities Lending	582,485
Accrued Payroll	36
Accrued Liabilities	6,502
Unearned Revenue	2
Estimated Liability for Compensated Absences	<u>83</u>
Total Liabilities	<u>661,636</u>

Net assets:

Held in Trust for Employees' Pension Benefits	1,555,672
Held in Trust for Employees' Postemployment Healthcare Benefits	<u>724,049</u>
Combined Net Assets	<u><u>\$ 2,279,721</u></u>

CITY OF CINCINNATI, OHIO
Combining Statement of Changes in Plan Net Assets
Pension Trust
For the year ended December 31, 2003
(Amounts in Thousands)

	Pension	Healthcare	Total
<u>Additions:</u>			
Contributions:			
Member	\$ 10,033	\$ 3,278	\$ 13,311
Employer	9,512	3,108	12,620
Total Contributions	<u>19,545</u>	<u>6,386</u>	<u>25,931</u>
Transfers From Other Retirement Systems	674	224	898
Investment Income			
From Investing Activities:			
Net Appreciation in Fair Value of Investments	243,899	113,085	356,984
Interest & Dividends	41,415	19,203	60,618
Investment Income	285,314	132,288	417,602
Less Investment Management Expenses	4,156	1,927	6,083
Net Income From Investing Activities	<u>281,158</u>	<u>130,361</u>	<u>411,519</u>
From Security Lending Activities:			
Securities Lending Income	<u>2,816</u>	<u>1,305</u>	<u>4,121</u>
Securities Lending Expense:			
Borrower Rebates	(2,152)	(997)	(3,149)
Management Fees	(198)	(92)	(290)
Total Securities Lending Expenses	<u>(2,350)</u>	<u>(1,089)</u>	<u>(3,439)</u>
Net Income from Securities Lending Activities	<u>466</u>	<u>216</u>	<u>682</u>
Total Additions	<u>301,843</u>	<u>137,187</u>	<u>439,030</u>
<u>Deductions:</u>			
Benefits Payments:			
Pension and Annuities	92,303		92,303
Hospital and Medical Care		31,776	31,776
Medicare		2,497	2,497
Dental Benefits		900	900
Vision Benefits		113	113
Death Benefits, Active and Retired	1,123		1,123
Loss Due to Death of Members with Loans	24		24
Transfers - Retirement to Other Systems	2,483	852	3,335
Total Benefits Payments	<u>95,933</u>	<u>36,138</u>	<u>132,071</u>
Refunds of Contributions	<u>1,545</u>		<u>1,545</u>
Administrative Expenses:			
Personal Services	395	184	579
Contractual Services	603	280	883
Materials and Supplies	65	31	96
Depreciation	181	84	265
Total Administration Expenses	<u>1,244</u>	<u>579</u>	<u>1,823</u>
Total Deductions	<u>98,722</u>	<u>36,717</u>	<u>135,439</u>
Net Increase	203,121	100,470	303,591
Net Assets held in Trust for Benefits			
Beginning of Year	1,352,551	623,579	1,976,130
End of Year	<u>\$ 1,555,672</u>	<u>\$ 724,049</u>	<u>\$ 2,279,721</u>

CITY OF CINCINNATI, OHIO
Combining Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2003
(Amounts in Thousands)

	Agency Funds					
	Towing Charges Private Operators	Convention Facility Authority	Admissions Tax Bonds	Engineering Deposits	Metropolitan Sewer District	Total
<u>Assets</u>						
Equity in City Treasury Cash	\$ 270	\$ 4,393	\$ 25	\$ 1,415	\$	\$ 6,103
Investments, at fair value					228,566	228,566
Receivables:						
Accounts, Net				15	20,734	20,749
Accrued Interest and Dividends					541	541
Due from Other Funds					48	48
Inventory					905	905
Total Assets	<u>\$ 270</u>	<u>\$ 4,393</u>	<u>\$ 25</u>	<u>\$ 1,430</u>	<u>\$ 250,794</u>	<u>\$ 256,912</u>
<u>Liabilities</u>						
Accounts Payable	\$	\$	\$	\$	\$ 10,263	\$ 10,263
Due to Other Governmental Agencies					232,585	232,585
Due to Other Funds	200				908	1,108
Accrued Payroll					1,141	1,141
Accrued Liabilities					6	6
Deposits Payable	70	4,393	25	1,430		5,918
Estimated Liability for Compensated Absences					5,891	5,891
Total Liabilities	<u>\$ 270</u>	<u>\$ 4,393</u>	<u>\$ 25</u>	<u>\$ 1,430</u>	<u>\$ 250,794</u>	<u>\$ 256,912</u>

CITY OF CINCINNATI, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the year ended December 31, 2003
(Amounts in Thousands)

	Balance January 1, 2003	Additions	Deductions	Balance December 31, 2003
<u>TOWING CHARGES - PRIVATE OPERATORS</u>				
ASSETS				
Equity in City Treasury Cash	\$ 235	\$ 741	\$ 706	\$ 270
LIABILITIES				
Due to Other Funds	\$ 178	\$ 200	\$ 178	\$ 200
Deposits Payable	57	763	750	70
Total Liabilities	\$ 235	\$ 963	\$ 928	\$ 270
<u>ADMISSION TAX BONDS</u>				
ASSETS				
Equity in City Treasury Cash	\$ 25	\$ 1	\$ 1	\$ 25
LIABILITIES				
Deposits Payable	\$ 25	\$ 1	\$ 1	\$ 25
<u>CONVENTION FACILITY AUTHORITY</u>				
ASSETS				
Equity in City Treasury Cash	\$	\$ 4,816	\$ 423	\$ 4,393
LIABILITIES				
Deposits Payable	\$	\$ 4,816	\$ 423	\$ 4,393
<u>ENGINEERING DEPOSITS</u>				
ASSETS				
Equity in City Treasury Cash	\$ 967	\$ 1,275	\$ 827	\$ 1,415
Accounts Receivable	16	80	81	15
Due From Other Funds	15		15	
Total Assets	\$ 998	\$ 1,355	\$ 923	\$ 1,430
LIABILITIES				
Deposits Payable	\$ 998	\$ 1,272	\$ 840	\$ 1,430
<u>METROPOLITAN SEWER DISTRICT</u>				
ASSETS				
Investments	\$ 146,071	\$ 274,115	\$ 191,620	\$ 228,566
Accounts Receivable	21,033	21,967	22,266	20,734
Accrued Interest Receivable	306	938	703	541
Due From Other Funds	19	48	19	48
Inventory	793	598	486	905
Total Assets	\$ 168,222	\$ 297,666	\$ 215,094	\$ 250,794
LIABILITIES				
Accounts Payable	\$ 9,077	\$ 10,262	\$ 9,076	\$ 10,263
Vouchers Payable		133,328	133,328	
Due to Other Funds	192	908	192	908
Due to Other Governmental Agencies	151,611	232,585	151,611	232,585
Accrued Payroll	1,061	1,141	1,061	1,141
Accrued Liabilities	5	6	5	6
Estimated Liability for Compensated Absence	6,276	3,678	4,063	5,891
Total Liabilities	\$ 168,222	\$ 381,908	\$ 299,336	\$ 250,794

CITY OF CINCINNATI, OHIO
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the year ended December 31, 2003
(Amounts in Thousands)

	Balance January 1, 2003	Additions	Deductions	Balance December 31, 2003
<u>TOTAL AGENCY FUNDS</u>				
ASSETS				
Equity in City Treasury Cash	\$ 1,227	\$ 6,833	\$ 1,957	\$ 6,103
Investments	146,071	274,115	191,620	228,566
Receivables:				
Accounts, Net	21,049	22,047	22,347	20,749
Accrued Interest Receivable	306	938	703	541
Due from Other Funds	34	48	34	48
Inventory	793	598	486	905
Total Assets	<u>\$ 169,480</u>	<u>\$ 304,579</u>	<u>\$ 217,147</u>	<u>\$ 256,912</u>
LIABILITIES				
Accounts Payable	\$ 9,077	\$ 10,262	\$ 9,076	\$ 10,263
Vouchers Payable		133,328	133,328	
Due to Other Governmental Agencies	151,611	232,585	151,611	232,585
Due to Other Funds	370	1,108	370	1,108
Accrued Payroll	1,061	1,141	1,061	1,141
Accrued Liabilities	5	6	5	6
Deposits Payable	1,080	6,852	2,014	5,918
Estimated Liability for Compensated Absence	6,276	3,678	4,063	5,891
Total Liabilities	<u>\$ 169,480</u>	<u>\$ 388,960</u>	<u>\$ 301,528</u>	<u>\$ 256,912</u>

**CAPITAL ASSETS USED IN THE
OPERATION OF GOVERNMENTAL FUNDS**

CITY OF CINCINNATI, OHIO

Comparative Schedule of Capital Assets Used in the Operation of Governmental Funds Schedule by Source December 31, (Amounts In Thousands)

	<u>2003</u>	<u>2002</u>
Governmental Funds Capital Assets		
Land	\$ 159,691	\$ 156,371
Buildings	141,145	131,187
Improvements	256,139	232,534
Machinery and Equipment	109,660	97,968
Infrastructure	436,088	390,317
Construction in Progress	125,203	108,888
Property acquired under capital leases	<u>2,016</u>	<u>2,141</u>
Total Governmental Capital Assets	<u>\$ 1,229,942</u>	<u>\$ 1,119,406</u>
Investment in Governmental Capital Assets	<u>\$ 1,229,942</u>	<u>\$ 1,119,406</u>

Investment in Governmental Capital Assets by Source:

Permanent Improvement Fund or		
General Obligation Bonds	\$ 752,405	\$ 634,294
Federal Grants	45,370	32,621
State Grants	142,307	93,009
County Grants	22,353	10,184
General Fund Revenues	45,359	30,794
Special Revenue Funds	8,004	7,873
Gifts	11,340	8,895
Other and Undifferentiated	<u>202,804</u>	<u>301,736</u>
Total from All Sources	<u>\$ 1,229,942</u>	<u>\$ 1,119,406</u>

CITY OF CINCINNATI, OHIO

Schedule of Capital Assets Used in the Operation of Governmental Funds

Schedule by Function and Activity*

As of December 31, 2003

(Amounts In Thousands)

	Total	Land	Buildings	Improvements	Equipment	Infrastructure	Property Acquisition under Capital Leases	Construction In Progress
Mayor and Council	\$ 89	\$	\$	\$	\$ 89	\$	\$	\$
City Manager	222		48		174			
Law	73				73			
Human Resources	263				263			
Finance	558				558			
Regional Computer Center	3,365				3,365			
Community Development	99,197	65,422	1,298	32,050	252	175		
Recreation	84,619	7,446	18,646	55,169	3,358			
Parks	32,186	12,185	9,754	7,883	2,364			
Buildings and Inspections	406				406			
Public Safety	47,773	1,591	7,852	8,502	29,828			
Transportation & Engineering	464,500	11,933	5,464	10,477	1,098	435,528		
Enterprise Services	1,192	296			896			
Public Services	33,244	542	4,530	7,062	20,725	385		
Public Health	10,342	237	2,722	5,340	2,043			
Pooled, Unassigned Equipment	560				560			
Southern Railway Improvement	83,224			83,224				
General Government								
Land	59,756	59,756						
Buildings	90,559		90,559					
Improvements	41,749			41,749				
Total Governmental Capital Assets								
Allocated by Function	1,053,877	159,408	140,873	251,456	66,052	436,088		
Construction in Progress	125,203							\$ 125,203
Internal Service Funds:								
Purchasing & Printing	654				598		56	
Municipal Garage	5,696	283	272	3,392	1,749			
Purchasing General Stores	15			9	6			
Property Management	60				60			
Regional Computer Center	44,437			1,282	41,195		1,960	
Total Governmental Capital Assets	\$ 1,229,942	\$ 159,691	\$ 141,145	\$ 256,139	\$ 109,660	\$ 436,088	\$ 2,016	\$ 125,203

CITY OF CINCINNATI, OHIO

Schedule of Capital Assets Used in the Operation of Governmental Funds

Schedule of Changes by Function and Activity*

For the Year Ended December 31, 2003

(Amounts in Thousands)

	General Fixed Assets January 1, 2003	Additions	Deletions	Transfers Between Agencies	General Fixed Assets December 31, 2003
Mayor and Council	\$ 211	\$	\$ 122	\$	\$ 89
City Manager	477		44	(211)	222
Law	73				73
Human Resources	250	13			263
Regional Computer Center				3,365	3,365
Finance	470	25	46	109	558
Community Development	68,364	5,305	1,230	26,758	99,197
City Planning	27			(27)	
Recreation	74,514	10,396	345	54	84,619
Parks	31,418	960	183	(9)	32,186
Buildings and Inspections	353	96	22	(21)	406
Public Safety	42,489	8,319	3,033	(2)	47,773
Transportation & Engineering	417,014	47,954	1,821	1,353	464,500
Enterprise Services	15,755		19	(14,544)	1,192
Public Services	26,237	4,285	1,565	4,287	33,244
Public Health	10,352	318	247	(81)	10,342
Pooled, Unassigned Equipment				560	560
Southern Railway Improvement	83,224				83,224
General Government					
Land	56,957	2,829	30		59,756
Buildings	90,396	174	11		90,559
Improvements	50,879	12,461		(21,591)	41,749
Construction in Progress	108,888	41,374	25,059		125,203
Internal Service Funds:					
Purchasing & Printing	597	246	189		654
Municipal Garage	5,675	311	290		5,696
Purchasing General Stores	15				15
Property Management	60				60
Regional Computer Center	34,711	11,082	1,356		44,437
Total Governmental Capital Assets	<u>\$ 1,119,406</u>	<u>\$ 146,148</u>	<u>\$ 35,612</u>	<u>\$</u>	<u>\$ 1,229,942</u>

SCHEDULES

CITY OF CINCINNATI, OHIO
Outstanding Bonds and Notes
December 31, 2003

<u>Year</u>	<u>~General Obligation Bonds and Notes</u>	<u>#Municipal Income Tax Bonds and Notes</u>	<u>@Water Works Bonds</u>	<u>@Expressway Bonds</u>	<u>Revenue* Bonds</u>	<u>@Police & Fire Pension Bonds</u>
1994	\$135,320,000	\$13,300,000	\$68,315,000	\$150,000	\$3,899,000	\$ ----
1995	133,580,000	11,800,000	69,790,000	50,000	1,104,000	----
1996	126,825,000	10,300,000	73,290,000	----	11,410,000	----
1997	126,000,000	8,800,000	79,160,000	----	11,368,000	----
1998	124,185,000	21,003,000	93,780,000	----	13,123,000	----
1999	123,050,000	22,953,000	110,940,000	----	12,779,000	----
2000	164,800,000	25,563,000	96,500,000	----	12,346,000	41,050,000
2001	175,340,000	23,780,000	82,180,000	----	104,504,000	40,620,000
2002	195,500,000	14,097,000	67,810,000	----	108,407,000	40,170,000
2003	221,750,000	11,717,000	53,340,000	----	237,450,000	39,700,000

<u>Year</u>	<u>++Urban Development Taxable Bonds</u>	<u>@University Dormitory and Improvement Bonds</u>	<u>@Recreational Facility Bonds & Notes</u>	<u>@Off-Street Parking Facilities Bonds</u>	<u>Urban Renewal/ Economic Development Bonds & Notes</u>
1994	----	1,575,000	8,245,000	6,310,000	12,520,000
1995	----	1,200,000	10,770,000	5,575,000	17,930,000
1996	----	800,000	9,880,000	4,840,000	14,840,000
1997	----	400,000	8,980,000	4,055,000	15,735,000
1998	7,200,000	----	8,065,000	3,270,000	11,620,000
1999	7,200,000	----	7,080,000	2,685,000	13,990,000
2000	7,000,000	----	14,975,000	2,100,000	16,450,000
2001	6,790,000	----	13,855,000	1,750,000	16,440,000
2002	6,570,000	----	12,265,000	10,500,000	20,595,000
2003	6,335,000	----	10,910,000	10,150,000	18,490,000

<u>Year</u>	<u>@Stormwater Bonds and Notes</u>	<u>@Urban Redevelopment Bonds and Notes</u>	<u>Gross Tax Supported Debt</u>	<u>Gross Revenue Supported Debt</u>	<u>Gross Total Debt</u>
1994	2,000,000	----	135,320,000	116,314,000	251,634,000
1995	2,000,000	3,250,000	133,580,000	123,469,000	257,049,000
1996	1,800,000	3,170,000	126,825,000	130,330,000	257,155,000
1997	6,600,000	3,085,000	126,000,000	138,183,000	264,183,000
1998	5,900,000	2,995,000	124,185,000	166,956,000	291,141,000
1999	7,000,000	2,895,000	123,050,000	187,522,000	310,572,000
2000	6,075,000	2,795,000	164,800,000	224,854,000	389,654,000
2001	5,150,000	12,180,000	175,340,000	307,249,000	482,589,000
2002	4,225,000	7,305,000	195,500,000	291,944,000	487,444,000
2003	3,300,000	16,625,000	221,750,000	408,017,000	629,767,000

~ Supported by general tax levy or special assessment levy.
Supported by Municipal Income Tax, but have property tax support if necessary.
@ Supported by current revenue, but have property tax support if necessary.
* Supported by current revenue, no tax support pledged.
++ Supported by current revenue, but have property tax support if necessary-taxable.

CITY OF CINCINNATI, OHIO
Schedule of Expenditure of Federal Awards
(Non-GAAP Budgetary Basis)
For the year ended December 31, 2003
(Amounts in Thousands)

Grantor/Program Title	Fund	CFDA #	Grant #	Grant and Contract Revenue Received	Contributions and other Revenue	CFS Expenditures
1 U.S. Department of Agriculture						
* Passed through Ohio Department of Health						
* Hamilton County WIC Program	391	10.557	31-2-001-1-CL-03	1,839		(1,974)
* Hamilton County WIC Program	391	10.557	31-2-001-1-CL-04	624		(461)
Total for CFDA No. 10.557				2,463		(2,435)
TOTAL DEPARTMENT OF AGRICULTURE				2,463		(2,435)
2 U.S. Department of Health and Human Services						
Passed through Council on Aging of Southwestern Ohio						
* Special Programs for the Aging Title III Part B	324	93.044		37		(37)
**Total for CFDA No. 93.044				37		(37)
* Special Programs for the Aging Title III Part C	324	93.045		217	28	(126)
**Total for CFDA No. 93.045				217	28	(126)
* Passed through Cincinnati Health Network						
* Homeless Health Care Program	448	93.151	Contract #15-9022			
* Homeless Health Care Program	448	93.151	Contract #25-9086			
* Homeless Health Care Program	448	93.151	Contract #25-9141	120		(164)
***Total for CFDA No. 93.151				120		(164)
* Passed through Ohio Department of Health						
* Regional Lead Poisoning Prevention	380	93.197	31-2-001-1-BE-02	12	14	
* Regional Lead Poisoning Prevention	380	93.197	31-2-001-1-BE-03	70		(69)
* Regional Lead Poisoning Prevention	380	93.197	31-2-001-1-BE-04	23		(22)
Total for CFDA No. 93.197				105	14	(91)
* Passed through Cincinnati Health Network						
* Cincinnati Health Network	446	93.224	Contract #15-9057			
* Cincinnati Health Network	446	93.224	Contract #25-9087	26		
* Cincinnati Health Network	446	93.224	Contract #35-9174	287		(287)
***Total for CFDA No. 93.224				313		(287)
* Passed through Ohio Department of Health						
* Immunization Action Plan Special	415	93.268	31-02-001-2-AZ-01			
* Immunization Action Plan Special	415	93.268	31-2-001-2-AZ-02	6		
* Immunization Action Plan Special	415	93.268	31-2-001-2-AZ-03	320		(310)
Total for CFDA No. 93.268				326		(310)
Federal AIDS Prevention	378	93.940	31-2-01-F-DL-SE1			
Federal AIDS Prevention	378	93.940	31-2-001-2-AS-03	162		(218)
Federal AIDS Prevention	378	93.940	31-2-001-2-AS-04	732		(653)
Total for CFDA No. 93.940				894		(871)
STD Control Program	378	93.977	31-2-001-2-BX-03			
STD Control Program	378	93.977	31-2-001-2-BX-04	96		(83)
Total for CFDA No. 93.977				96		(83)
STD/HIV Prevention Training Centers	379	93.978	R30/CCR516650-03	392		(392)
Total for CFDA No. 93.978				392		(392)
* Passed through Ohio Department of Health						
* Heart Health in Hamilton County	425	93.991	31-2-001-2-ED-01			
* Heart Health in Hamilton County	425	93.991	31-2-001-2-ED-02	13		
* Heart Health in Hamilton County	425	93.991	31-2-001-2-ED-03	147		(151)
Total for CFDA No. 93.991				160		(151)
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				2,660	42	(2,512)
3 U.S. Department of Housing & Urban Development						
Passed through Ohio Department of Development						
* Community Development Block Grant	304	14.218	B02-MC390003	15,044		(15,472)
* Community Development Block Grant	304	14.218	B03-MC390003	2,638	2,691	(5,236)
Total for CFDA No. 14.218				17,682	2,691	(20,708)
* Passed through Ohio Department of Development						
* Emergency Shelter Grant	445	14.231	S-02-MC-39-0003	128		(129)
* Emergency Shelter Grant	445	14.231	S-03-MC-39-0003	396		(396)
Total for CFDA No. 14.231				524		(525)
* Passed through Ohio Department of Development						
* HOME-Shelter Plus Care	410	14.238	OH16C10-0014	227		(227)
* HOME-Shelter Plus Care	410	14.238	OH16C20-0016	92		(78)
* HOME-Shelter Plus Care	410	14.238	OH16C80-0003	346		(336)
* HOME-Shelter Plus Care	410	14.238	OH16C90-0004	363		(350)
* HOME-Shelter Plus Care	410	14.238	OH16C96-0002	348		(366)
* HOME-Shelter Plus Care	410	14.238	OH16C97-0013	260		(260)
Total for CFDA No. 14.238				1,636		(1,617)

CITY OF CINCINNATI, OHIO
Schedule of Expenditure of Federal Awards
(Non-GAAP Budgetary Basis)
For the year ended December 31, 2003
(Amounts in Thousands)

Grantor/Program Title	Fund	CFDA #	Grant #	Grant and Contract Revenue Received	Contributions and other Revenue	CFS Expenditures
* Passed through Ohio Department of Development						
* HOME	411	14.239	M-99-MC-39-0213	100		(100)
* HOME	411	14.239	M-00-MC-39-0213	974		(1,426)
* HOME	411	14.239	M-01-MC-39-0213	2,935		(2,935)
* HOME	411	14.239	M-02-MC-39-0213	611	171	(919)
Total for CFDA No. 14.239				4,620	171	(5,380)
* Passed through Ohio Department of Development						
* Housing Opportunities For People With Aids	465	14.241	O-HH-02-F001	115		(115)
* Housing Opportunities For People With Aids	465	14.241	O-HH-03-F001	421		(421)
Total for CFDA No. 14.241				536		(536)
Empowerment Zone	324	14.244		2		(26)
Empowerment Zone	386	14.244	EZ-99-OH-0009			
Empowerment Zone	386	14.244	EZ-99-04-0009	5,841		(5,841)
Total for CFDA No. 14.244				5,843		(5,867)
Findlay Market Phase III	980-02110	14.246	06-01-04417	1,309		(780)
Total for CFDA No 14.246				1,309		(780)
* Passed through Ohio Department of Development						
* HUD Section 108 Loan Program	304	14.248	B01-MC390003			(1,320)
Total for CFDA No. 14.248						(1,320)
Lincoln Center Renovation	980	14.866				(645)
Total for CFDA No. 14.866						(645)
Cincinnati Lead Abatement Program	381	14.900	OHLA0022-94			
Cincinnati Lead Abatement Program	387	14.900	OHLHR0063-99			(121)
Cincinnati Lead Abatement Program	387	14.900	OHLHB022002	120		
Total for CFDA No. 14.900				120		(121)
TOTAL DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				32,270	2,862	(37,499)
4 U.S. Department of the Interior						
ODNR-Hooked on Fishing	324	15.605		10		(4)
Total for CFDA No. 15.605				10		(4)
TOTAL DEPARTMENT OF THE INTERIOR				10		(4)
5 U.S. Department of Justice						
* Passed through Ohio Department of Youth Services						
* Bloom/Taft Earn & Learn	447	16.548	00-JV-T50-5035			(32)
Total for CFDA No. 16.548						(32)
* Passed through Ohio Office of Criminal Justice Services						
* Campaign for a Safe Community	368	16.579	2000-DG-B01-7343	21		(21)
* Mental Health Associates (Byrne)	368	16.579	2000-DG-B01-7350			(47)
* Computer Cop	447	16.579	2000-DG-B01-7352			(12)
* Computer Cop	447	16.579	2001-DG-B01-7352	10		(10)
* Computer Cop	447	16.579	2002-DG-B02-7263	24		(24)
Total for CFDA No. 16.579				55		(114)
* Passed through Ohio Office of Criminal Justice Services						
* Congressional Earmark	368	16.580	2003-F1479-OH-D6	745		
Total for CFDA No. 16.580				745		
* Passed through Ohio Office of Criminal Justice Services						
* Domestic Violence Advocacy	368	16.588	WF-VA5-8583	41		(63)
Total for CFDA No. 16.588				41		(63)
Local Law Enforcement Block Grant	364	16.592	2000-LB-BX 1630	(3)	3	(338)
Local Law Enforcement Block Grant	361	16.592	2001-LB-BX-2319		13	(167)
Local Law Enforcement Block Grant	375	16.592	2002-LB-BX-2510		68	(379)
Local Law Enforcement Block Grant	375	16.592	2003-LB-BX-1939	299	33	
Total for CFDA No. 16.592				296	117	(884)
Police Risk Management Systems	980	16.710	CKWX 0167		283	(613)
Creating a Culture of Integrity	368	16.710	2002-HSWX-0024			(21)
Total for CFDA No. 16.710					283	(634)
Troops to Cops	368	16.711	1999-TCWX-0174			(13)
Total for CFDA No. 16.711						(13)
TOTAL DEPARTMENT OF JUSTICE				1,137	400	(1,740)

CITY OF CINCINNATI, OHIO
Schedule of Expenditure of Federal Awards
(Non-GAAP Budgetary Basis)
For the year ended December 31, 2003
(Amounts in Thousands)

					Grant and Contract Revenue Received	Contributions and other Revenue	CFS Expenditures
6	Grantor/Program Title	Fund	CFDA #	Grant #			
	<i>U.S. Department of Labor</i>						
	Work Incentive Grant	464	17.207	WI-11016-01-60	560		(703)
	Total for CFDA No. 17.207				560		(703)
	Youth Offender	464	17.249	AF-11585-01-60	135		(183)
	Total for CFDA No. 17.249				135		(183)
	<i>* Passed through Ohio Job & Family Service</i>						
	* WIA Adult	464	17.258	AF-11585-01-60	2,073		(1,470)
	Total for CFDA No. 17.258				2,073		(1,470)
	<i>* Passed through Ohio Job & Family Service</i>						
	* WIA Youth	464	17.259	AF-11585-01-60	2,148		(1,898)
	Total for CFDA No. 17.259				2,148		(1,898)
	<i>* Passed through Ohio Job & Family Service</i>						
	* One Stop	464	17.260		78		
	WIA-Rapid Response	464	17.260		843		(559)
	Total for CFDA No. 17.260				921		(559)
	<i>* Passed through Ohio Job & Family Service</i>						
	* ITA	464	17.261		271		
	Total for CFDA No. 17.261				271		
	Youth Worker Apprentice	464	17.268	AN-11634-01-60	15		(23)
	Total for CFDA No. 17.268				15		(23)
TOTAL DEPARTMENT OF LABOR					6,123		(4,836)
7	Grantor/Program Title	Fund	CFDA #	Grant #			
	<i>U.S. Department of Transportation</i>						
	<i>* Passed through Ohio Department of Transportation</i>						
	* Lunken Airport Signal Upgrade	980	20.106	3-39-0018-09			(6)
	Local Match Funds - FAA Projects	980	20.106			(50)	(3)
	* Lunken Improvements - '01	980	20.106	3-39-0018-1401			(64)
	* Lunken Improvements - '02	980	20.106	3-39-0018-1502	300		(412)
	* Lunken Improvements - '03	980	20.106	3-39-0018-1603		28	
	Total for CFDA No. 20.106				300	(22)	(485)
	<i>* Passed through Ohio Department of Transportation</i>						
	* Bicycle Usage Enhancement	980	20.205	PID13893			(7)
	* Bicycle Grates-Phase IV	980	20.205	PID10605		95	(83)
	* Gateway Public Improvements	980	20.205	PID14824			
	* Historic Columbia Pkwy. Enhancemts	980	20.205	PID 15018		(2)	
	* Hopple St., Meeker to I-75 Improv.	980	20.205	PID 04905	730		(5)
	* Beechmont Ave SR 32 to Corbley	980	20.205	PID04959	999	500	(1,086)
	* Ft Washington Way - State Share	980	20.205	PID18433	4,978	325	(5,303)
	* FWW-3rd St Viaduct State Share	980	20.205	PID18438		683	(683)
	* Ft Washington Way - OKI Share	980	20.205	PID18436	635		(684)
	* Intermodal Center - ODOT/TRAC	980	20.205	PID20852	3,726	2,085	(3,211)
	* Ft. Washington Way - KYTC Share	980	20.205	PID19133	341	40	(381)
	* Queen City Ave-White/Wyoming	980	20.205	PID04909			(938)
	* Queen City Ave-White/Wyoming	980	20.205	PID10599		1,000	(884)
	Total for CFDA No. 20.205				11,409	4,726	(13,265)
TOTAL DEPARTMENT OF TRANSPORTATION					11,709	4,704	(13,750)
8	Grantor/Program Title	Fund	CFDA #	Grant #			
	<i>Federal Emergency Management Agency</i>						
	FEMA Flood Control Grant	461	83.544	1164-DR-61-15000			(53)
	FEMA Flood Control Grant	461	83.544	FEMA-1390-DR-061-15000	420	92	(518)
	Total for CFDA No. 83.544				420	92	(571)
	Assistance to Firefighters	472	83.554	EMW-2002-FG-12256	48		(48)
	Total for CFDA No. 83.554				48		(48)
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY					468	92	(619)

CITY OF CINCINNATI, OHIO
Schedule of Expenditure of Federal Awards
(Non-GAAP Budgetary Basis)
For the year ended December 31, 2003
(Amounts in Thousands)

				Grant and Contract Revenue Received	Contributions and other Revenue	CFS Expenditures
Grantor/Program Title	Fund	CFDA #	Grant #			
9 <i>Environmental Protection Agency</i>						
Brownfields	474	66.811	BT9758-93-010	63		(63)
Brownfield Assessment Pilot	453	66.811	98-53-6101	143		(143)
Total for CFDA No. 66.811				206		(206)
TOTAL ENVIRONMENTAL PROTECTION AGENCY				206		(206)
10 <i>National Park Service</i>						
Urban Park and Recovery	980	15.919	39-CTY-1610-01-01	500		(213)
Mt. Auburn Hopkins Park	980	15.919	39-CTY-1610-02-01			(22)
Total for CFDA No. 15.919				500		(235)
TOTAL NATIONAL PARK SERVICE				500		(235)
TOTAL FEDERAL GRANTS & SUBSIDIES (Non-GAAP Basis)				57,546	8,100	(63,836)
Less Amount Recognized as Contributed Capital				(13,518)		
Less Accrual of Federal Grant & Subsidies at 12/31/02				(4,279)		
Plus Accrual of Federal Grant & Subsidies at 12/31/03				3,186		
Plus Deferral of Federal Grant & Subsidies at 12/31/02				305		
Less Adjustment to Deferral of Federal Grants and subsidies at 12/31/02				(79)		
Less Federal Grant reimbursement in Accounts Payable at 12/31/03				(31)		
Amount Recognized as Federal Grants & Subsidies (GAAP Basis)				43,130		
* Indicates Federal monies passed through another agency to the City of Cincinnati.						
** Aging Cluster				254	28	(163)
*** Consolidated Health Centers Cluster				433		(451)

The Schedule of Expenditures of Federal Awards is presented on a Non-GAAP budgetary basis. Total Community Development Block Grant loans outstanding at December 31, 2003 totaled \$44,467,000. Total Rental Rehab loans outstanding totaled \$10,964,000.

CITY OF CINCINNATI, OHIO
INFRASTRUCTURE INCOME TAX


In accordance with the provisions of Chapter 311 of the Cincinnati Municipal Code, an additional earnings tax of 0.1% shall be levied for costs related to constructing, equipping, maintaining and repair of the City's infrastructure. Such tax shall remain in effect as long as the City appropriates at least the base amount required and subsequently expends funds at a level (ninety percent of the annual base amount within three years) specified in Chapter 311, CMC.

The following data summarizes the results of the City's compliance with the infrastructure income tax requirements for 2003 and 2002.

(AMOUNTS IN THOUSANDS)

	<u>2003</u>	<u>2002</u>
Required Base Amount	\$59,986	\$58,809
Actual Appropriated Amount	\$75,529	\$69,724
Infrastructure Expenditures - As of December 31, 2003	\$43,415	\$57,146
Percentage of Expenditures to Base Amount	72.3752%	97.1722%

I hereby certify that the City of Cincinnati appropriated for 2003 an amount sufficient to meet the requirements for continuation of the Infrastructure Income Tax. I also certify that the City of Cincinnati did expend through 2003 for the 2002 Infrastructure year more than 90% of the annual base amount, which satisfies the requirements for continuation of the Infrastructure Income Tax.



William E. Moller
Director of Finance